COUNTY GOVERNMENT OF NAKURU

MEDIUM TERM EXPENDITURE FRAMEWORK

APPROVED ESTIMATES

MTEF BUDGET 2026/2027 – 2028/2029

JUNE 2026

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TABLE 1: SUMMARY OF COUNTY FUNDING FOR FY2026/2027

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	APPROVED ESTIMATES	PROJECTIONS		ANNUAL GROWTH	% GROWTH
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27
1520101	Property tax (Plot rent and Land rates	265,935,172	282,589,098	326,593,517	335,661,783	369,227,962	406,150,758	9,068,266	2.8%
1520201	Trade License	432,030,600	404,396,649	523,203,060	530,762,767	583,839,044	642,222,949	7,559,707	1.4%
1550101	Market Fees	39,694,395	41,351,852	54,415,204	54,415,204	59,856,724	65,842,397	-	0.0%
1590112	Building Approval	70,759,337	40,961,251	127,075,934	72,354,740	79,590,214	87,549,235	(54,721,194)	-43.1%
1520325	Cess	35,293,228	80,809,742	73,529,323	80,810,830	88,891,913	97,781,104	7,281,507	9.9%
1530301	Royalties	212,010,117	255,302,987	291,201,012	314,829,739	346,312,713	380,943,984	23,628,727	8.1%
1580401	Stock/Slaughter fees	11,099,135	8,531,376	26,994,375	13,311,468	14,642,615	16,106,877	(13,682,906)	-50.7%
1560101	House Rent	6,008,560	1,578,231	30,600,856	7,444,918	8,189,410	9,008,351	(23,155,938)	-75.7%
1590132	Advertising	159,616,862	180,515,312	205,961,686	220,353,427	242,388,770	266,627,647	14,391,741	7.0%
1550221	Parking fees	269,481,939	246,816,947	316,948,194	335,761,871	369,338,058	406,271,863	18,813,677	5.9%
1420223	Liquor Licensing	138,327,082	100,568,570	163,832,708	150,825,585	165,908,144	182,498,958	(13,007,123)	-7.9%
1530331	County Park Fees	179,000	-	196,900	50,000	55,000	60,500	(146,900)	100.0%
1580211	Health fees and charges	58,575,132	59,341,193	95,752,325	95,752,325	105,327,557	115,860,313	-	0.0%
1540105	Other Fees and Charges	130,811,574	147,528,224	163,694,907	187,665,343	206,431,878	227,075,065	23,970,436	14.6%
	Sub Total Local Sources	**1,829,822,133**	**1,850,291,433**	**2,400,000,000**	**2,400,000,000**	**2,640,000,000**	**2,904,000,000**	**0**	**0.0%**
1580211	Bahati Hospital	37,021,127	51,991,146	66,721,411	96,403,812	106,044,193	116,648,613	29,682,401	44.5%
1580211	Bondeni Maternity	9,903,607	10,843,994	16,477,784	25,539,365	28,093,302	30,902,632	9,061,581	55.0%
1580211	Elburgon District Hospital	18,322,889	20,449,274	22,057,190	25,365,769	27,902,346	30,692,580	3,308,579	15.0%
1580211	Gilgil Hospital	64,927,862	79,502,613	82,041,250	103,780,520	114,158,572	125,574,429	21,739,270	26.5%
1580211	Kabazi Sub County Hospital	3,535,357	4,056,427	5,244,442	5,544,442	6,098,886	6,708,775	300,000	5.7%
1580211	Keringet Sub County Hospital	5,559,203	9,249,382	8,985,550	9,884,105	10,872,516	11,959,767	898,555	10.0%
1580211	Langalanga Hospital	9,391,929	15,531,168	11,500,000	22,292,360	24,521,596	26,973,756	10,792,360	93.8%
1580211	Mirugi Kariuki Sub County Hospital	4,647,146	6,331,498	6,967,320	7,664,052	8,430,457	9,273,503	696,732	10.0%
1580211	Molo District Hospital	54,286,118	84,576,806	95,902,290	128,673,712	141,541,083	155,695,192	32,771,422	34.2%
1580211	Naivasha District Hospital	289,794,223	263,462,122	454,039,755	350,000,000	385,000,000	423,500,000	(104,039,755)	-22.9%
1580211	Njoro Sub County Hospital	21,310,814	26,715,734	29,500,304	30,975,000	34,072,500	37,479,750	1,474,696	5.0%
1580211	Olenguruone Sub County Hospital	22,226,914	32,682,002	26,000,000	28,000,000	30,800,000	33,880,000	2,000,000	7.7%
1580211	P.G.H Annex	83,577,400	98,362,793	125,000,000	125,100,199	137,610,219	151,371,241	100,199	0.1%
1580211	P.G.H Nakuru	828,170,209	1,074,153,496	1,199,132,308	1,400,000,000	1,540,000,000	1,694,000,000	200,867,692	16.8%
1580211	Soin Sub County	3,802,934	6,032,116	4,848,632	5,333,495	5,866,845	6,453,529	484,863	10.0%
1580211	Subukia Sub County Hospital	12,020,486	13,844,535	21,485,677	21,985,677	24,184,245	26,602,669	500,000	2.3%
1580211	Level II Facilities - Dispensaries				115,508,191	127,059,010	139,764,911	115,508,191	100.0%
1580211	Level III Facilities - Health Centres				163,860,748	180,246,822	198,271,505	163,860,748	100.0%
	Sub Total FIF (AiA)	**1,468,498,216**	**1,797,785,105**	**2,175,903,913**	**2,665,911,446**	**2,932,502,591**	**3,225,752,850**	**490,007,533**	**22.5%**
	SUB TOTAL (AIA & Local Sources)	**3,298,320,350**	**3,648,076,537**	**4,575,903,913**	**5,065,911,446**	**5,572,502,591**	**6,129,752,850**	**490,007,533**	**10.7%**

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	APPROVED ESTIMATES	PROJECTIONS		ANNUAL GROWTH	% GROWTH
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27
9910201	Balance in County Revenue Fund	4,094,808,358	3,913,857,161	1,670,702,716	1,193,904,721				0.0%
1310102	DANIDA - Primary Health Care in Devolved Context (PHDC) Programme	19,115,250	12,909,000	23,583,750	-	-	-	(23,583,750)	-100.0%
1310101	Kenya Devolution Support Program (KDSP) II Level I			37,500,000	37,500,000	41,250,000	45,375,000	-	0.0%
1310102	Kenya Devolution Support Program (KDSP) II Level II			352,500,000	352,500,000	387,750,000	426,525,000	-	100.0%
1310102	World Bank National Agricultural Value Chain Development Project (NAVCDP)	198,946,385	51,228,732	151,515,152	110,000,000	121,000,000	133,100,000	(41,515,152)	-27.4%
1310102	World Bank National Agricultural and Rural inclusive growth Projects (NARIGP)	4,261,826			-	-	-	-	0.0%
1330203	Conditional Grant for the provision of fertilizer subsidy programme	234,883,209			-	-	-	-	0.0%
1310102	Agricultural Sector Development Support Projects (ASDSP II)	1,083,629			-	-	-	-	0.0%
1310102	IFAD Conditional grant Kenya Livestock Commercialization Project (KELCOP)	31,903,688	38,135,675	38,280,000	36,142,000	39,756,200	43,731,820	(2,138,000)	-5.6%
1330203	Conditional Grant - Kenya Agricultural Business Development Project (KABDP)			10,918,919	-	-	-	(10,918,919)	100.0%
1310102	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Development Grant			671,683,509	1,300,908,577	1,430,999,435	1,574,099,378	629,225,068	100.0%
1310101	Conditional Fund -Kenya Urban Support Project (KUSP) - Urban Institutional Grant		32,309,300	35,000,000	15,000,000	16,500,000	18,150,000	(20,000,000)	0.0%
1310102	Interest Earned in Nakuru City KUSP UDG Grant Account	3,200,000			-	-	-	-	0.0%
1310101	World Bank Grant Finance Locally-Led Climate Action Program, (FLLoCA) - County Climate Institution Support (CCIS) Level I	11,000,000		11,000,000	-	-	-	(11,000,000)	-100.0%
1310102	World Bank Grant Financing Locally-Led Climate Action (FLLoCA) Program – County Climate Resilience Investment Grant	188,211,086		188,211,085	188,211,085	207,032,194	227,735,413	-	0.0%
1310102	Conditional Fund - World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	250,000,000	128,000,000	100,000,000	40,000,000	44,000,000	48,400,000	(60,000,000)	-60.0%
1330203	Allocations for 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees				7,787,057	8,565,763	9,422,339	7,787,057	0.0%
1330203	County Allocation for Court fines			-	-	-	-	-	0.0%
1330203	County Allocation for 20% share of mineral Royalties		1,562	-	-	-	-	-	0.0%
1310102	Nutrition International Grant	5,000,000	7,500,000	10,000,000	-	-	-	(10,000,000)	0.0%
1310102	World Bank Building Resilient and Responsive Health Systems (BREHS)				114,361,027	125,797,130	138,376,843	114,361,027	100.0%
1330104	Conditional Fund -Leasing of Medical Equipment	124,723,404			-	-	-	-	0.0%

IFMIS CODE	REVENUE SOURCE	ACTUAL COLLECTION	ACTUAL COLLECTION	APPROVED ESTIMATES	APPROVED ESTIMATES	PROJECTIONS		ANNUAL GROWTH	% GROWTH
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029		2026/27
1330203	Conditional Allocation for Community Health Promoters (CHPs)		99,390,000	99,390,000	99,390,000	109,329,000	120,261,900	-	100.0%
1330203	Conditional grant from GoK for Aggregated Industrial Parks Programme (CAIPs)	64,000,000	52,631,579	105,263,158	97,447,699	107,192,469	117,911,716	(7,815,459)	0.0%
1330202	Conditional Grant - Road Maintenance Levy Fund		183,432,688		-	-	-	-	0.0%
1330203	Equilisation Fund Allocation		3,046,902		-	-	-	-	0.0%
9999999	C.R.A Equitable Share	13,593,424,693	13,666,998,494	14,315,950,029	14,898,407,452	16,388,248,197	18,027,073,017	582,457,423	4.1%
	SUB TOTAL	**18,824,561,527**	**18,189,441,093**	**17,821,498,318**	**18,491,559,618**	**19,027,420,387**	**20,930,162,426**	**1,146,859,295**	**6.4%**
	GRAND TOTAL	**22,122,881,877**	**21,837,517,630**	**22,397,402,231**	**23,557,471,065**	**24,599,922,978**	**27,059,915,276**	**1,160,068,834**	**5.18%**
	Allocation For Ward Projects								
	Total Development Budget			**7,472,530,359**	**7,880,083,639**	**8,668,092,003**	**9,534,901,203**	**407,553,280**	**5.5%**
	Less Development Grants			2,216,875,455	2,772,355,749	3,049,591,324	3,354,550,457	555,480,294	25.1%
	Debt Resolution			610,000,000	529,000,000	581,900,000	640,090,000	(81,000,000)	-13.3%
	Ongoing Projects			1,587,155,376	1,183,904,721	1,302,295,193	1,432,524,712	(403,250,655)	0.0%
	Nakuru City, Naivasha, Gilgil & Molo Municipalities			219,786,105	109,694,730	120,664,203	132,730,623	(110,091,375)	-50.1%
	Equitable Allocation			**2,838,713,422**	**3,285,128,439**	**3,613,641,283**	**3,975,005,411**	**446,415,016**	**15.7%**
	County Assembly HQ Development			250,000,000	394,207,669	433,628,436	476,991,279	144,207,669	57.7%
	Flagship HQ development			938,713,422	1,190,920,770	1,310,012,847	1,441,014,131	252,207,347	26.9%
	45% of Equitable Allocation for Ward Projects			**1,650,000,000**	**1,700,000,000**	**1,870,000,000**	**2,057,000,000**	**50,000,000**	**3.0%**
	Expenditure:								
	Current Expenditure:								
	Compensation to Employees			8,407,281,640	8,683,971,122	9,552,368,235	10,507,605,058	276,689,482	3.3%
	Operations and Maintenance			4,227,252,961	4,701,010,089	5,171,111,098	5,688,222,207	473,757,128	11.2%
	Current Grants And Other Transfers			2,290,337,271	2,292,406,215	2,521,646,836	2,773,811,520	2,068,944	0.1%
	Sub Total:			**14,924,871,872**	**15,677,387,426**	**17,245,126,168**	**18,969,638,785**	**752,515,553**	**5.0%**
	Capital Expenditure:					-	-		
	Acquisition Of Non-Financial Assets			4,645,654,903	4,578,727,890	5,036,600,679	5,540,260,747	(66,927,013)	-1.4%
	Capital Grants To Governmental Agencies			2,826,875,455	3,301,355,749	3,631,491,324	3,994,640,457	474,480,294	16.8%
	Other Development			-		-	-	-	0.0%
	Sub Total:			**7,472,530,359**	**7,880,083,639**	**8,668,092,003**	**9,534,901,203**	**407,553,280**	**5.5%**
	Grand Total:			**22,397,402,231**	**23,557,471,065**	**25,913,218,171**	**28,504,539,988**	**1,160,068,834**	**5.2%**
	DEFICIT/ SURPLUS				-				
	PERCENT OF TOTAL BUDGET								
	Current Expenditure:			66.8%	67%	67%	67%		
	Capital Expenditure:			33.2%	33%	33%	33%		

TABLE 2: SUMMARY OF ALLOCATIONS TO COUNTY DEPARTMENTS BY ECONOMIC CLASSIFICATION FY2026/2027

VOTE NO.	VOTE TITLE	COMPENSATION TO EMPLOYEES	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT EXPENDITURE	DEVELOPMENT EXPENDITURE	TOTAL	Percent of the Total Budget
4561	Office of the Governor and Deputy Governor	106,841,413	289,965,189	396,806,602	15,000,000	**411,806,602**	1.7%
4562	County Treasury	262,674,492	1,201,710,940	1,464,385,431	921,585,653	**2,385,971,084**	10.1%
4563	County Public Service Board	49,852,399	52,175,198	102,027,597	2,780,993	**104,808,590**	0.4%
4565	Health Services	4,806,131,823	2,108,502,504	6,914,634,327	1,238,329,734	**8,152,964,061**	34.6%
4567	Infrastructure	99,729,864	219,399,123	319,128,987	844,357,776	**1,163,486,763**	4.9%
4578	Naivasha Municipality	21,736,598	40,920,752	62,657,350	594,425,359	**657,082,709**	2.8%
4579	Office of the County Attorney	29,533,069	47,643,872	77,176,941	-	**77,176,941**	0.3%
4580	Nakuru City	46,836,920	46,311,682	93,148,602	1,083,122,287	**1,176,270,889**	5.0%
4581	Trade, Cooperatives, Tourism and Culture	70,268,211	152,584,166	222,852,377	209,621,595	**432,473,972**	1.8%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	317,119,575	114,465,926	431,585,501	468,232,441	**899,817,942**	3.8%
4583	Lands, Physical Planning, Housing and Urban Development	51,548,122	100,708,445	152,256,566	149,715,378	**301,971,944**	1.3%
4584	Water, Energy, Environment, Natural Resources and Climate Change	175,135,372	78,856,841	253,992,213	612,356,027	**866,348,240**	3.7%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	1,444,791,455	258,166,171	1,702,957,626	382,734,728	**2,085,692,354**	8.9%
4586	Education, ICT, e-Government and Public Communication	626,082,384	1,034,757,201	1,660,839,585	325,028,112	**1,985,867,697**	8.4%
4587	Youth, Sports, Gender, Social Services and Inclusivity	63,098,028	449,327,986	512,426,014	299,863,041	**812,289,055**	3.4%
4588	Gilgil Municipality	16,884,720	37,067,613	53,952,333	178,132,709	**232,085,042**	1.0%
4589	Molo Municipality	6,386,669	29,631,597	36,018,266	160,590,138	**196,608,404**	0.8%
4573	County Assembly	489,320,008	731,221,099	1,220,541,107	394,207,669	**1,614,748,776**	6.9%
	TOTAL	**8,683,971,122**	**6,993,416,303**	**15,677,387,426**	**7,880,083,639**	**23,557,471,065**	**100%**
	Percent of Total Budget	36.9%	29.7%	66.5%	33.5%	**100.0%**	

TABLE 3: SUMMARY OF RECURRENT EXPENDITURE FY2026/2027

VOTE NO.	VOTE TITLE	GROSS ESTIMATES 2026/2027	APPROPRIATION IN AID 2026/2027	NET ESTIMATES 2026/2027	PERCENT OF THE TOTAL ESTIMATES
4561	Office of the Governor and Deputy Governor	396,806,602		396,806,602	2.5%
4562	County Treasury	1,464,385,431		1,464,385,431	9.3%
4563	County Public Service Board	102,027,597		102,027,597	0.7%
4565	Health Services	6,914,634,327	2,132,729,157	4,781,905,170	44.1%
4567	Infrastructure	319,128,987		319,128,987	2.0%
4578	Naivasha Municipality	62,657,350		62,657,350	0.4%
4579	Office of the County Attorney	77,176,941		77,176,941	0.5%
4580	Nakuru City	93,148,602		93,148,602	0.6%
4581	Trade, Cooperatives, Tourism and Culture	222,852,377		222,852,377	1.4%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	431,585,501		431,585,501	2.8%
4583	Lands, Physical Planning, Housing and Urban Development	152,256,566		152,256,566	1.0%
4584	Water, Energy, Environment, Natural Resources and Climate Change	253,992,213		253,992,213	1.6%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	1,702,957,626		1,702,957,626	10.9%
4586	Education, ICT, e-Government and Public Communication	1,660,839,585		1,660,839,585	10.6%
4587	Youth, Sports, Gender, Social Services and Inclusivity	512,426,014		512,426,014	3.3%
4588	Gilgil Municipality	53,952,333		53,952,333	0.3%
4589	Molo Municipality	36,018,266		36,018,266	0.2%
4573	County Assembly	1,220,541,107		1,220,541,107	7.8%
	TOTAL	**15,677,387,426**	**2,132,729,157**	**13,544,658,268**	**100%**

TABLE 4: SUMMARY OF DEVELOPMENT EXPENDITURE FY2026/2027

VOTE NO.	VOTE TITLE	GROSS ESTIMATES 2026/2027	APPROPRIATION IN AID 2026/2027	NET ESTIMATES 2026/2027	PERCENT OF THE TOTAL ESTIMATES
4561	Office of the Governor and Deputy Governor	15,000,000		15,000,000	0.2%
4562	County Treasury	921,585,653		921,585,653	11.7%
4563	County Public Service Board	2,780,993		2,780,993	0.04%
4565	Health Services	1,238,329,734	533,182,289	705,147,445	15.7%
4567	Infrastructure	844,357,776		844,357,776	10.7%
4578	Naivasha Municipality	594,425,359		594,425,359	7.5%
4579	Office of the County Attorney	-		-	0.0%
4580	Nakuru City	1,083,122,287		1,083,122,287	13.7%
4581	Trade, Cooperatives, Tourism and Culture	209,621,595		209,621,595	2.7%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	468,232,441		468,232,441	5.9%
4583	Lands, Physical Planning, Housing and Urban Development	149,715,378		149,715,378	1.9%
4584	Water, Energy, Environment, Natural Resources and Climate Change	612,356,027		612,356,027	7.8%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	382,734,728		382,734,728	4.9%
4586	Education, ICT, e-Government and Public Communication	325,028,112		325,028,112	4.1%
4587	Youth, Sports, Gender, Social Services and Inclusivity	299,863,041		299,863,041	3.8%
4588	Gilgil Municipality	178,132,709		178,132,709	2.3%
4589	Molo Municipality	160,590,138		160,590,138	2.0%
4573	County Assembly	394,207,669		394,207,669	5.0%
	TOTAL	**7,880,083,639**	**533,182,289**	**7,346,901,350**	**100%**

TABLE 5: SUMMARY OF HUMAN RESOURCE EXPENDITURE FY2026/2027

PARTICULARS/DEPARTMENT	GOVERNOR	FINANCE	CPSB	HEALTH	TRADE	ROADS	AGRICULTURE	LANDS	WATER	PUBLIC SERVICE	EDU & ICT	YOUTH	NAIVASHA	COUNTY ATTORNEY	NAKURU CITY	GILGIL	MOLO	TOTAL
NUMBER OF STAFF	**95**	**232**	**31**	**2,770**	**103**	**175**	**315**	**33**	**554**	**1,413**	**1,067**	**52**	**18**	**9**	**62**	**10**		**6,929**
ANNUAL BASIC SALARY	53,460,684	156,188,832	26,091,336	1,396,182,504	40,364,448	51,259,992	167,753,352	29,430,012	29,442,840	648,348,012	401,935,272	29,925,732	7,997,820	12,284,592	13,857,960	6,281,520		**3,070,804,908**
ANNUAL HOUSE ALLOWANCE	14,757,960	48,466,800	7,554,600	327,734,930	10,557,468	15,888,087	38,125,997	8,571,852	7,977,624	177,416,562	64,236,780	8,079,480	1,697,400	3,288,000	3,572,400	1,554,492		**739,480,432**
ANNUAL SPECIAL HOUSE ALLOWANCE								60,000		7,019,640	60,000	204,000						**7,343,640**
ANNUAL SPECIAL DUTY ALLOWANCE		1,009,080					936,126			202,725								**2,147,931**
ANNUAL SPECIAL SALARY/CASUALS			165,600	89,705,010	8,319,014	16,168,741	6,421,713		115,857,285	7,056,578	3,845,097		1,662,049		15,810,594			**265,011,681**
ANNUAL 811				384,000														**384,000**
ANNUAL COMMUTER ALLOWANCE	4,476,000	10,608,000	2,856,000	149,445,289	4,584,000	5,172,000	18,168,000	2,376,000	2,988,000	54,946,445	51,408,000	2,532,000	696,000	792,000	1,248,000	672,000		**312,967,735**
ANNUAL EXTRENEOUS DUTY ALLOWANCE		48,000		984,000		24,000	184,800			1,795,200								**3,036,000**
ANNUAL HEALTH RISK ALLOWANCE				133,703,651			2,002,800		84,000	120,000								**135,910,451**
ANNUAL NON-PRACTISING ALLOWANCE		900,000		104,328,000					60,000	60,000	60,000				60,000	60,000		**105,528,000**
ANNUAL DISABILITY GUIDE ALLOWANCE		240,000		1,680,000			240,000			960,000	1,440,000	480,000						**5,040,000**
ANNUAL EMERGENCY CALL ALLOWANCE				220,536,000														**220,536,000**
ANNUAL HEALTH WORKERS EXTRENEOUS				521,646,580					360,000	1,152,000						240,000		**523,398,580**
ANNUAL NURSING SERVICE ALLOWANCE				234,000,000														**234,000,000**
ANNUAL HEALTH SERVICE ALLOWANCE				175,697,419					480,000							240,000		**176,417,419**
ANNUAL SALARY MARKET ADJUSTMENT	5,459,100	1,068,120	2,954,940	1,068,120	1,068,120	1,068,120	1,068,120	1,068,120	1,068,120	1,068,120	1,022,784	1,068,120		1,022,784				**20,072,688**
ANNUAL PENSION	-	19,779,390	2,367,396	214,849,078	4,138,947	4,676,517	18,699,498	5,072,951	3,877,402	115,784,713	67,027,806	3,085,659	870,183	1,395,518	1,561,374	691,931		**463,878,363**
ANNUAL GRATUITY	16,572,812	16,550,935	4,198,422	34,739,469	2,770,418	1,962,620	2,219,784	2,219,784	1,552,192	943,080	2,219,784	2,136,493	683,215	1,524,441	1,788,204	663,648		**92,745,299**
ANNUAL NSSF	686,880	1,745,280	237,852	21,125,000	902,880	1,703,160	1,689,120	190,080	6,747,840	6,596,640	4,842,720	457,920	155,520	56,160	725,760	95,040		**47,957,852**
ANNUAL HOUSING LEVY	1,172,306	8,152,419	594,337	52,083,233	957,374	1,340,899	3,523,514	621,690	204,959	13,186,853	8,203,510	608,058	180,799	260,811	517,334	298,793		**91,906,889**
ANNUAL NITA	31,800	139,200	18,852	1,659,600	61,800	105,000	189,000	19,800	332,400	834,600	640,200	31,200	10,800	64,800	37,200	6,000		**4,182,252**
LEAVE TRAVEL ALLOWANCE	400,000	6,041,500	181,923	12,940,540	371,000	1,334,429	1,465,000	372,496	433,541	26,695,190	5,259,280	841,509	185,356	200,452	277,302	86,480		**57,085,998**
UNIFORM ALLOWANCE				9,500,000														**9,500,000**
TOP UPS	16,714,400																	**16,714,400**
CONTRACTUAL STAFF (HEALTH UHC)				118,800,000														**118,800,000**
APPROVED POSTS 2025/2026		7,300,936		97,800,000			30,000,000			10,548,984		2,306,273	8,313,430	6,000,000	9,844,756	6,000,000	6,000,000	**184,114,379**
SALARY ARREARS/CONVERSION				63,845,960						318,388,534		3,811,085						**386,045,580**
COMMUNITY HEALTH VOLUNTEERS STIPEND				99,390,000														**99,390,000**
MEDALLION AWARD		500,000				100,000				2,350,000	100,000	50,000			50,000			**3,150,000**
SUB TOTAL ANNUAL SALARY	**113,731,943**	**278,738,492**	**47,221,257**	**4,083,828,383**	**74,095,469**	**100,803,565**	**292,686,823**	**50,002,784**	**171,466,203**	**1,395,473,876**	**612,301,233**	**55,617,529**	**22,452,573**	**26,889,558**	**49,350,884**	**16,889,903**	**6,000,000**	**7,397,550,476**
PROMOTIONS		1,880,044	1,645,667	30,806,763	2,846,040	1,296,039	4,513,199	1,054,161	969,202	20,575,457	5,371,827	2,381,185	122,760	2,724,112				**76,186,457**
PROPOSED POSTS		-	4,200,000	24,000,000						13,300,000	10,000,000							**51,500,000**
RETIREES		8,431,339		94,255,650	1,341,700	3,412,058	18,125,752	3,489,254	1,617,798	27,509,538	2,095,181	1,053,429		1,119,711	1,526,576			**163,977,986**
GRAND TOTAL	**113,731,943**	**289,049,876**	**53,066,925**	**4,232,890,796**	**78,283,208**	**105,511,662**	**315,325,773**	**54,546,199**	**174,053,202**	**1,456,858,871**	**629,768,242**	**59,052,143**	**22,575,333**	**30,733,381**	**50,877,460**	**16,889,903**	**6,000,000**	**7,689,214,919**

PUBLIC PARTICIPATION/INVOLVEMENT OF STAKEHOLDERS

The PFM Act 2012, County Government Act, 2012 and Article 201 of the Constitution of Kenya calls for openness, accountability and public participation in financial matters. Further, Section 117 of the PFM Act, 2012 obligates the County Treasury to take into account views of among others, the public and interested persons/groups in preparing the CFSP which informs the Budget estimates. Public participation provides an all-inclusive platform for identifying and prioritizing Government projects and activities under the budgeting process by stakeholders and the general public.

The County in the process of preparing the CFSP 2026, held public hearings from 26th– 30th January 2026 on the County Sectoral budget proposals and recommendations for the 2026/2027-2027/2028 MTEF period. A total of 1,246 participants took part in the Sectoral Hearings. Of this, 656 were youth representing 53 percent while 51 participants were Persons with Disability. The fora agreed with the policies and programmes enumerated by the Sectors albeit with a few alterations in various areas of consideration.

The County pursuant to provisions of Nakuru County Revenue Allocation (Amendment) Act, 2024 invited residents of Nakuru between 7th – 10th April, 2026 to take part in the budgeting process by giving proposals on priority projects at the Ward level to be implemented during FY2026/2027. However, Kapkures ward public participation was postponed to 22nd April, 2026 after residents wanted clarification on change of their projects in the supplementary addressed before proposing new projects.

A total of 6,494 persons was registered as participants, of whom 4,064 were male and 2,430 were female. Further analysis reveals, 124 participants were Persons with Disability, 2,166 were youths and 4,328 were persons aged above 36yrs. There is a positive growth of 32 percent in overall attendance as compared to last financial year which registered a total of 4929.

Detailed public participation report on preparation of CFSP 2026 with regard to County Sectoral budget proposals/recommendations for the 2026/2027 and on identification of ward-based projects for FY 2026/2027 are available. The available budget for consideration for ward-based projects was KShs. 1.70 billion.

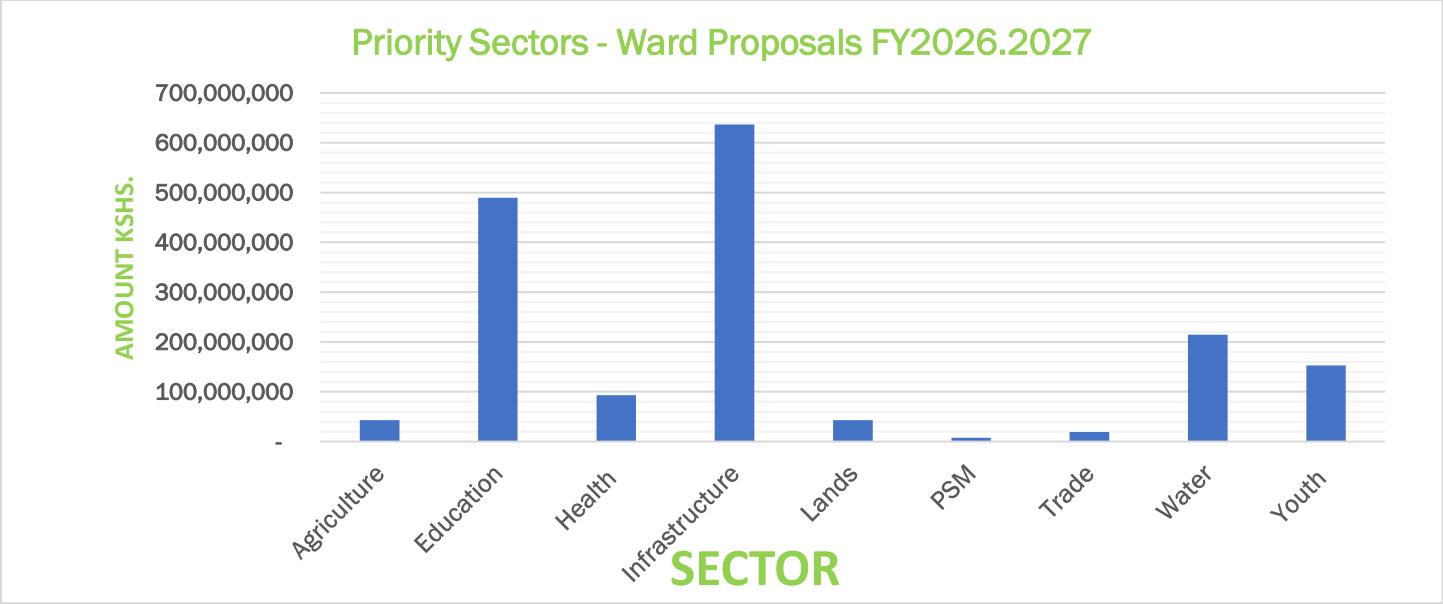

Figure 1: Analysis of Priority Sectors – Ward Proposals FY2026/2027

Sector	Amount	Proportion
Agriculture	43,289,212	3%
Education	489,651,977	29%
Health	93,074,870	5%
Infrastructure	636,718,167	37%
Lands	42,797,234	3%
Public Service	7,485,506	0%
Trade	19,450,000	1%
Water	214,578,494	13%
Youth	152,954,541	9%
Total	**1,700,000,000**	**100%**

Analysis of the proposals received revealed that infrastructure projects had the highest priority (37 percent) followed by education projects (29 percent) as highlighted above. Specific projects have been annexed at the summary of projects section showing each and every identified/prioritized project per Department per Ward. Wards whose full jurisdiction fall under Urban Entities boundaries has been placed in the respective entities i.e. Naivasha, Molo, Gilgil, and Nakuru City.

PUBLIC PARTICIPATION FOR IDENTIFICATION OF WARD BASED PROJECTS FY 2026/2027

Sub County	Ward	Male	Female	Pwd's	Youth	36 Yrs & Above	Total
Nakuru East	Biashara	46	39	1	20	65	**85**
	Flamingo	113	87	1	67	133	**200**
	Kivumbini	88	123	1	92	119	**211**
	Menengai	53	74	1	87	40	**127**
	Nakuru East	93	83	4	83	93	**176**
Nakuru West	Barut	48	44	2	41	51	**92**
	Shabab	97	71	0	67	101	**168**
	Kaptembwa	53	124	3	80	97	**177**
	London	104	100	6	119	85	**204**
	Rhonda	21	47	0	25	43	**68**
	Kapkures	81	40	7	40	81	**121**
Bahati	Kabatini	55	99	4	35	119	**154**
	Dundori	58	29	2	14	73	**87**
	Bahati	37	35	4	26	46	**72**
	Kiamaina	53	54	2	19	88	**107**
	Lanet-Umoja	187	216	2	184	219	**403**
Rongai	Soin	107	16	2	47	76	**123**
	Mosop	140	78	2	61	157	**218**
	Solai	79	17	5	28	68	**96**
	Visoi	128	39	1	58	109	**167**
	Menengai West	55	42	2	32	65	**97**
Subukia	Kabazi	72	37	1	11	98	**109**
	Waseges	125	46	12	17	154	**171**
	Subukia	117	35	4	60	92	**152**
Molo	Molo	13	17	0	5	25	**30**
	Elburgon	102	34	3	23	113	**136**
	Mariashoni	49	8	0	29	28	**57**
	Turi	75	34	4	14	95	**109**
Gilgil	Elementaita	56	25	4	13	68	**81**
	Gilgil	61	38	7	27	72	**99**
	Malewa West	41	35	4	13	63	**76**
	Eburru-Mbaruk	57	20	0	34	43	**77**
	Murindat	32	33	0	9	56	**65**
Naivasha	Hell's Gate	70	34	0	35	69	**104**
	Viwandani	32	40	1	36	36	**72**
	Maai Mahiu	48	25	6	30	43	**73**
	Lake View	33	32	1	24	41	**65**
	Naivasha East	52	24	9	12	64	**76**
	Olkaria	72	15	1	47	40	**87**
	Biashara	62	53	0	28	87	**115**
	Maiella	68	32	1	53	47	**100**

Sub County	Ward	Male	Female	Pwd's	Youth	36 Yrs & Above	Total
Njoro	Nessuit	70	17	1	36	51	**87**
	Kihingo	96	71	2	33	134	**167**
	Mauche	92	5	0	20	77	**97**
	Njoro	86	40	4	32	94	**126**
	Lare	54	6	1	21	39	**60**
	Mau Narok	41	21	2	13	49	**62**
Kuresoi North	Sirikwa	33	10	1	13	30	**43**
	Nyota	92	43	0	29	106	**135**
	Kiptororo	57	4	2	25	36	**61**
	Kamara	76	19	0	30	65	**95**
Kuresoi South	Tinet	106	37	1	41	102	**143**
	Amalo	105	7	0	28	84	**112**
	Kiptagich	113	23	0	66	70	**136**
	Keringet	110	53	0	34	129	**163**
Total		**4,064**	**2,430**	**124**	**2,166**	**4,328**	**6,494**

VOTE 4561

OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR

Total expenditure summary for FY2026/27 and projected estimates for FY 2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Office of The Governor and Deputy Governor including Administration, planning and Support Services, Management of County Affairs and Coordination and Supervisory Services.

Part A. Vision

A leading sector in public policy formulation, co-ordination, supervision, legislation and resource management.

Part B. Mission

To provide overall leadership and policy direction in resource mobilization management and accountability for quality service delivery.

Part C. Strategic Objective

Strategic Goal

To ensure a cohesive and industrialized County.

Strategic Objectives

- Provide leadership in the County governance and development.
- Provide leadership to the County Executive Committee and administration based on the County polices and plan.
- Provide good governance, unity and cohesion within the County.
- Promote peace and order within the County.
- Promote competitiveness of the County.
- Enhance accountability in the management and use of County resources.
- Promote and facilitate citizens participation in the development of polices, plan and delivery of services in the County.

Part D. Performance Overview and Background for Programmes

Mandate

The Office of the Governor and Deputy Governor Department draws its mandate from the Constitution of Kenya, 2010, the County Government Act, 2012. The Department plays an important role in providing overall leadership in the development and implementation of County policies, County's governance and development. The Executive also represents the

County in National/International fora, signs County Bills to Laws and also Governor's Warrant which allows money to be drawn from County Revenue Fund as per PFM Regulations, 2015. The Department is responsible for resource organization, management and accountability in a bid to enhance the provision of quality service delivery.

Expenditure trends

The expenditure trend over the three financial years shows a gradual decline in both approved budget allocations and actual expenditure. In FY 2022/23, the programme had an approved budget of Ksh 607,330,092 and recorded actual expenditure of Ksh 478,677,484, representing a budget absorption rate of 79 percent. In FY 2023/24, the approved budget reduced to Ksh 486,171,148, while actual expenditure stood at Ksh 412,863,479, resulting in an improved absorption rate of 85 percent. This reflects relatively efficient utilization of the allocated resources during the year. However, in FY 2024/25, the approved budget further declined to Ksh 374,154,237, with actual expenditure dropping to Ksh 252,821,163, yielding a lower absorption rate of 68 percent. The overall pattern therefore points to shrinking resource allocations over time, accompanied by fluctuating absorption levels, with the strongest performance recorded in FY 2023/24 and a notable slowdown in FY 2024/25.

Achievements

During the period under review the subsector

- Performance contracts for the FY 2023/24 FY 2024/25 and FY 2025/2026 were Prepared Signed between H.E the Governor and CECMs/Chair of boards. The same was cascaded to chief officers, accounting officers of county government entities, and directors.
- The Sub Sector organized and held Annual Statutory cabinet sittings averaging 21 per annum across the 3 fiscal years during which matters affecting the County were discussed as is required by law.
- The governor delivered 2 Annual state of the County Addresses before the County Assembly Complement.
- Achieved 100% completion of the Milimani Office (Nonresidential) complex.
- The Governor's Office successfully assented 3 bills into Law (Nakuru County Valuation and Rating Act of 2024, Nakuru County Finance Act 2023 and the Nakuru County Alcoholic Drinks control regulations) against a planned target of 7 bills.
- Connected Africa Summit (CAS) 2025 on May 26th to 29th; The World Chambers Federation (WCF) Africa Summit from April 9th to 11th; and the Right Here, Right Now Global Climate Summit held on June 5th.
- Participated and led a county wide citizen perception survey in collaboration with The New Partnership for Africa's Development (NEPAD) on the efficacy if public service delivery.

Constraints and challenges in implementing the budget

- **Inadequate Funding**: The Sub Sector suffers from insufficient funding. With its role as the County's coordinator, many programs are underfunded. A revision of the CRA's set ceiling is necessary to reflect the Sub Sector's responsibilities.
- **Litigations**: Recent court cases against the County, often ruled in favor of the plaintiffs, have led to unforeseen expenses, diverting funds from other programs.
- **Pending Bills**: The County faces a significant backlog of unpaid bills. Steps are being taken to audit and clear these bills, but this diverts funds from development initiatives.

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029).

The medium-term focus of the Sub-Sector will be on consolidating governance reforms, fully operationalizing executive infrastructure at the Milimani Complex, strengthening disaster preparedness and response, modernizing executive management systems through the e-Cabinet management System, enhancing delivery and monitoring mechanisms at sub-county and ward levels, and deepening intergovernmental and citizen engagement. These interventions are expected to improve coordination, decision-making, accountability, and overall effectiveness of county service delivery.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Objective: To Provide Effective And Efficient Service Delivery									
Outcome: Effective And Efficient Service Delivery To Clients And Stakeholders									
1.1 Administration and Planning	Administration	Improved service delivery	Strategic plan in place	1	-	1	-	-	-
			Implementation rate of the Strategic plan	5	-	20	70	80	100
			Completion rate of Milimani Annex Complex	90	100	100	100	-	-
			Execution rate of Emergency Fund	100	100	100	100	100	100
			Proportion of assets captured in the Department Asset Register (%)	50	100	100	100	100	100
			Quarterly project implementation report	4	4	4	4	4	4
1.2 Personnel services	Human Resource	Increased human resource productivity	Number of capacity development trainings/workshops organized	6	2	5	5	5	5
			Number of staff trained	35	0	35	35	35	35
			Compensation to Employees	154.5	130.7	100	110.8	116.4	122.2
			County Performance rate in the Implementation of FY 2025/26 PCs	100	58.6	100	100	100	100
1.3 Financial Services	Accounting Unit	Improved service delivery	Number of Financial Reports generated	5	5	5	5	5	5

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 2: COORDINATION AND SUPERVISORY SERVICES									
Objective: To Oversee Running Of Various Departments And County Entities									
Outcome: Efficient Running Of Departments And County Entities									
2.1 County executive services		Efficient and effective County Affairs	Executive order issued	4	0	1	1	1	1
			Number of cabinet meetings held	24	24	24	24	24	24
			Annual State of the County address speech delivered	1	1	1	1	1	1
		Improved policy formulation and implementation	Number of departmental reports	10	10	8	10	10	10
			Proportion of adhoc/special taskforce reports submitted (%)	100	100	100	100	100	100
2.2 Policy direction and coordination		Enhanced coordination of County affairs	Number of bills assented to law	7	0	7	7	7	7
			Number of policies adopted by the cabinet	7	2	1	7	7	7
			Number of statutory documents submitted to the County Assembly	8	8	8	8	8	8
2.3 Special Programmes		Improved response to special programmes	Proportion of special programmes executed	100	100	100	100	100	100
PROGRAMME 3: MANAGEMENT OF COUNTY AFFAIRS									
Objective: To Promote Efficient And Effective Running Of County Affairs									
Outcome: Efficient And Effective County Affairs									
3.1 County policing services		Improved peace and security in the County	Number of meetings with state security agencies	2	2	2	2	2	2
			Number of County security, peace and cohesion fora initiatives organized	4	1	4	4	4	4

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of citizens barazas organized	4	55	4	4	4	4
3.2 Leadership and governance		Enhanced coordination of County Affairs	Number of state functions observed	6	5	6	6	6	6
			Number of intergovernmental summit meetings attended	2	5	12	12	12	12
			Number of Council of Governors meetings attended	24	8	24	24	24	24

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027 – 2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration and Planning	96,591,647	34,731,584	103,256,333	94,899,692	104,389,662	114,828,628
SP 1.2: Personnel Services	154,531,657	130,722,773	122,798,988	117,731,943	129,505,137	142,455,651
TOTAL P.1	**251,123,304**	**165,454,357**	**226,055,321**	**212,631,635**	**233,894,798**	**257,284,278**
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS						
SP 2.1: County Executive Services	13,863,514	1,488,307	30,608,402	40,538,714	44,592,585	49,051,844
SP 2.2: Policy Direction and Coordination	95,795,041	72,976,614	73,000,000	105,000,000	115,500,000	127,050,000
SP 2.3: County Policing Services	4,834,054	892,984	4,911,635	4,791,928	5,271,121	5,798,233
SP 2.4: Leadership and Governance	3,222,703	595,323	5,000,000	1,348,156	1,482,972	1,631,269
TOTAL P.2	**117,715,312**	**75,953,228**	**113,520,037**	**151,678,798**	**166,846,678**	**183,531,346**
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICES						
SP 3.1: Organization of County Business	26,495,850	4,464,921	26,500,000	38,869,871	42,756,858	47,032,544
SP 3.2: Special Programmes	8,056,757	1,488,307	6,000,000	8,626,298	9,488,928	10,437,821
TOTAL P.3	**34,552,607**	**5,953,228**	**32,500,000**	**47,496,169**	**52,245,786**	**57,470,364**
TOTAL VOTE	**403,391,223**	**247,360,813**	**372,075,358**	**411,806,602**	**452,987,262**	**498,285,988**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	136,718,549	130,722,773	105,369,861	106,841,413	117,525,554	129,278,109
2200000 Use of goods and services	134,966,092	29,766,142	120,650,072	131,731,043	144,904,148	159,394,562
2400000 Interest Payments						
2600000 Current grants and other Transfers	85,500,000	70,000,000	80,000,000	105,000,000	115,500,000	127,050,000
2700000 Social Benefits	17,813,108	11,411,549	17,429,127	17,259,692	18,985,661	20,884,227
3100000 Acquisition of Non-Financial Assets	7,926,298		33,626,298	35,974,454	39,571,899	43,529,089
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	20,467,176	5,460,350	15,000,000	15,000,000	16,500,000	18,150,000
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote	**403,391,223**	**247,360,814**	**372,075,358**	**411,806,602**	**452,987,262**	**498,285,988**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	136,718,549	130,722,773	105,369,861	100,472,251	110,519,476	121,571,423
2200000 Use of goods and services	64,598,173	29,271,234	58,630,035	53,899,692	59,289,662	65,218,628
2400000 Interest Payments	-					
2600000 Current grants and other Transfers	5,600,000		4,000,000			
2700000 Social Benefits	17,813,108		17,429,127	17,259,692	18,985,661	20,884,227
3100000 Acquisition of Non-Financial Assets	5,926,298		25,626,298	26,000,000	28,600,000	31,460,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	20,467,176	5,460,350	15,000,000	15,000,000	16,500,000	18,150,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog. 1	**251,123,304**	**165,454,357**	**226,055,321**	**212,631,635**	**233,894,798**	**257,284,278**
Sub-Programme 1.1: Administration And Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	64,598,173	29,271,234	58,630,035	53,899,692	59,289,662	65,218,628
2400000 Interest Payments						
2600000 Current grants and other Transfers	5,600,000		4,000,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,926,298		25,626,298	26,000,000	28,600,000	31,460,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	20,467,176	5,460,350	15,000,000	15,000,000	16,500,000	18,150,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**96,591,647**	**34,731,584**	**103,256,333**	**94,899,692**	**104,389,662**	**114,828,628**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	136,718,549	130,722,773	105,369,861	100,472,251	110,519,476	121,571,423
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	17,813,108		17,429,127	17,259,692	18,985,661	20,884,227
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**154,531,657**	**130,722,773**	**122,798,988**	**117,731,943**	**129,505,137**	**142,455,651**
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS						
Current Expenditure						
2100000 Compensation to Employees				4,180,642	4,598,706	5,058,577
2200000 Use of goods and services	40,715,312	5,953,228	35,520,037	41,150,000	45,265,000	49,791,500
2400000 Interest Payments						
2600000 Current grants and other Transfers	75,500,000	70,000,000	73,000,000	105,000,000	115,500,000	127,050,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,500,000		5,000,000	1,348,156	1,482,972	1,631,269
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog. 2	**117,715,312**	**75,953,228**	**113,520,037**	**151,678,798**	**166,846,678**	**183,531,346**
Sub-Programme 2.1: County Executive Services						
Current Expenditure						
2100000 Compensation to Employees				4,180,642	4,598,706	5,058,577
2200000 Use of goods and services	12,363,514	1,488,307	30,608,402	36,358,072	39,993,879	43,993,267
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,500,000				-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.1	**13,863,514**	**1,488,307**	**30,608,402**	**40,538,714**	**44,592,585**	**49,051,844**
Sub-Programme 2.2: Policy Direction and Coordination						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	20,295,041	2,976,614			-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers	75,500,000	70,000,000	73,000,000	105,000,000	115,500,000	127,050,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**95,795,041**	**72,976,614**	**73,000,000**	**105,000,000**	**115,500,000**	**127,050,000**
Sub-Programme 2.3: County Policing Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	4,834,054	892,984	4,911,635	4,791,928	5,271,121	5,798,233
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**4,834,054**	**892,984**	**4,911,635**	**4,791,928**	**5,271,121**	**5,798,233**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.4: Leadership and Governance						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,222,703	595,323			-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			5,000,000	1,348,156	1,482,972	1,631,269
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**3,222,703**	**595,323**	**5,000,000**	**1,348,156**	**1,482,972**	**1,631,269**
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICE						
Current Expenditure						
2100000 Compensation to Employees				2,188,520	2,407,372	2,648,109
2200000 Use of goods and services	29,652,607	5,953,228	26,500,000	36,681,351	40,349,486	44,384,435
2400000 Interest Payments						
2600000 Current grants and other Transfers	4,400,000		3,000,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		3,000,000	8,626,298	9,488,928	10,437,821
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog. 3	**34,552,607**	**5,953,228**	**32,500,000**	**47,496,169**	**52,245,786**	**57,470,364**
Sub-Programme 3.1: Organization of County Business						
Current Expenditure						
2100000 Compensation to Employees				2,188,520	2,407,372	2,648,109
2200000 Use of goods and services	25,995,850	4,464,921	26,500,000	36,681,351	40,349,486	44,384,435
2400000 Interest Payments						
2600000 Current grants and other Transfers						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.1	**26,495,850**	**4,464,921**	**26,500,000**	**38,869,871**	**42,756,858**	**47,032,544**
Sub-Programme 3.2. Special Programmes						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,656,757	1,488,307				
2400000 Interest Payments						
2600000 Current grants and other Transfers	4,400,000		3,000,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			3,000,000	8,626,298	9,488,928	10,437,821
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.2	**8,056,757**	**1,488,307**	**6,000,000**	**8,626,298**	**9,488,928**	**10,437,821**
TOTAL EXPENDITURE	**403,391,223**	**247,360,813**	**372,075,358**	**411,806,602**	**452,987,262**	**498,285,988**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 projection	2028/29 projection
	Governor	1	1	0	0	0	0
	Deputy Governor	1	1	0	0	0	0
	County Secretary	1	1	0	0	0	0
	Chief of Staff	1	1	0	0	0	0
	Directors	5	2	1	0	0	0
	Advisors	6	3	0	0	0	0
	Deputy Directors	7	2	1	0	0	0
	Communication officers	6	6	0	0	0	0
	Social Welfare Officers	7	2	4	1	0	0
	Efficiency and Monitoring Officers (Secretariat)	6	2	1	1	2	0
	Research Assistants/ Officers	5	2	0	1	2	1
	Reception Assistants	6	7	0	0	0	0
	Personal Assistants	4	2	0	0	2	0
	ICT Officers	3	1	0	0	0	0
	Office Administrative Assistants/ Officers	6	2	0	0	0	0
	Security Wardens	12	11	0	0	0	0
	Drivers	9	9	0	0	0	0
	Cooks/ Chefs	5	4	0	0	0	0
	Support Staff (Messengers/Cleaners)	8	4	0	0	0	0
	Gardeners	6	1	0	0	0	0
Total Funded Positions		**102**	**66**	**1**	**3**	**2**	**1**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4561000201 Office of the Governor and Deputy Governor Headquarters	**2110100 Basic Salaries - Permanent Employees**	**75,634,184**	**83,087,602**	**91,396,363**
	2110101 Basic Salaries - Civil Service	75,634,184	83,087,602	91,396,363
	2110300 Personal Allowance - Paid as Part of Salary	**24,838,066**	**27,321,873**	**30,054,060**
	2110301 House Allowance	15,930,266	17,523,293	19,275,622
	2110302 Honoraria	1,000,000	1,100,000	1,210,000
	2110314 Transport Allowance	4,476,000	4,923,600	5,415,960
	2110316 Security Allowance	3,000,000	3,300,000	3,630,000
	2110320 Leave Allowance	400,000	440,000	484,000
	2110399 Personal Allowances paid - Oth	31,800	34,980	38,478
	2210100 Utilities Supplies and Services	**1,500,000**	**1,650,000**	**1,815,000**
	2210101 Electricity	1,000,000	1,100,000	1,210,000
	2210102 Water and sewerage charges	500,000	550,000	605,000
	2210200 Communication, Supplies and Services	**500,000**	**550,000**	**605,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	550,000	605,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**13,209,692**	**14,530,661**	**15,983,727**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	275,000	302,500
	2210302 Accommodation - Domestic Travel	250,000	275,000	302,500
	2210303 Daily Subsistence Allowance	5,359,692	5,895,661	6,485,227
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	250,000	275,000	302,500
	2210399 Domestic Travel and Subs. - Others	7,100,000	7,810,000	8,591,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**7,500,000**	**8,250,000**	**9,075,000**
	2210403 Daily Subsistence Allowance	3,500,000	3,850,000	4,235,000
	2210499 Foreign Travel and Subs.- Others	4,000,000	4,400,000	4,840,000
	2210500 Printing , Advertising and Information Supplies and Services	**3,250,000**	**3,575,000**	**3,932,500**
	2210502 Publishing and Printing Services	750,000	825,000	907,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	300,000	330,000	363,000
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,100,000	1,210,000
	2210505 Trade Shows and Exhibitions	1,200,000	1,320,000	1,452,000
	2210600 Rentals of Produced Assets	**250,000**	**275,000**	**302,500**
	2210603 Rents and Rates - Non-Residential	250,000	275,000	302,500
	2210700 Training Expenses	**1,500,000**	**1,650,000**	**1,815,000**

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000
	2210800 Hospitality Supplies and Services	**11,800,000**	**12,980,000**	**14,278,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,800,000	6,380,000	7,018,000
	2210802 Boards, Committees, Conferences and Seminars	4,000,000	4,400,000	4,840,000
	2210805 National Celebrations	2,000,000	2,200,000	2,420,000
	2211000 Specialised Materials and Supplies	**300,000**	**330,000**	**363,000**
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	300,000	330,000	363,000
	2211300 Other Operating Expenses	**8,590,000**	**9,449,000**	**10,393,900**
	2211301 Bank Service Commission and Charges	90,000	99,000	108,900
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,000,000	3,300,000	3,630,000
	2211320 Temporary Committees Expenses	5,500,000	6,050,000	6,655,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**4,500,000**	**4,950,000**	**5,445,000**
	2220101 Maintenance Expenses - Motor Vehicles	4,500,000	4,950,000	5,445,000
	2220200 Routine Maintenance - Other Assets	**1,000,000**	**1,100,000**	**1,210,000**
	2220204 Maintenance of Buildings -- Residential	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2710100 Government Pension and Retirement Benefits	**17,259,692**	**18,985,661**	**20,884,228**
	2710102 Gratuity - Civil Servants	16,572,812	18,230,093	20,053,103
	2710111 NSSF Pensions	686,880	755,568	831,125
	3110700 Purchase of Vehicles and Other Transport Equipment	**26,000,000**	**28,600,000**	**31,460,000**
	3110701 Purchase of Motor Vehicles	26,000,000	28,600,000	31,460,000
	Gross Expenditure..... KShs.	**197,631,634**	**217,284,797**	**239,013,278**
	Net Expenditure..... KShs.	**197,631,634**	**217,284,797**	**239,013,278**
4561000200 Office of the Governor and Deputy Governor	**Net Expenditure..... KShs.**	**197,631,634**	**217,284,797**	**239,013,278**
4561000901 Management of County Affairs Headquarters	**2110300 Personal Allowance - Paid as Part of Salary**	**4,180,642**	**4,598,706**	**5,058,577**
	2110302 Honoraria	1,180,642	1,298,706	1,428,577
	2110316 Security Allowance	3,000,000	3,300,000	3,630,000
	2210100 Utilities Supplies and Services	**1,500,000**	**1,650,000**	**1,815,000**
	2210101 Electricity	1,000,000	1,100,000	1,210,000
	2210103 Gas expenses	500,000	550,000	605,000
	2210200 Communication, Supplies and Services	**750,000**	**825,000**	**907,500**
	2210202 Internet Connections	600,000	660,000	726,000

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210203 Courier and Postal Services	150,000	165,000	181,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**10,950,000**	**12,045,000**	**13,249,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	275,000	302,500
	2210302 Accommodation - Domestic Travel	250,000	275,000	302,500
	2210303 Daily Subsistence Allowance	5,100,000	5,610,000	6,171,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	250,000	275,000	302,500
	2210399 Domestic Travel and Subs. - Others	5,100,000	5,610,000	6,171,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**7,000,000**	**7,700,000**	**8,470,000**
	2210403 Daily Subsistence Allowance	3,500,000	3,850,000	4,235,000
	2210499 Foreign Travel and Subs.- Others	3,500,000	3,850,000	4,235,000
	2210500 Printing , Advertising and Information Supplies and Services	**2,200,000**	**2,420,000**	**2,662,000**
	2210502 Publishing and Printing Services	750,000	825,000	907,500
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	550,000	605,000
	2210505 Trade Shows and Exhibitions	700,000	770,000	847,000
	2210599 Printing, Advertising - Other	250,000	275,000	302,500
	2210600 Rentals of Produced Assets	**250,000**	**275,000**	**302,500**
	2210603 Rents and Rates - Non-Residential	250,000	275,000	302,500
	2210700 Training Expenses	**1,500,000**	**1,650,000**	**1,815,000**
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000
	2210800 Hospitality Supplies and Services	**9,500,000**	**10,450,000**	**11,495,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,500,000	4,950,000	5,445,000
	2210802 Boards, Committees, Conferences and Seminars	4,000,000	4,400,000	4,840,000
	2210805 National Celebrations	1,000,000	1,100,000	1,210,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	550,000	605,000
	2211300 Other Operating Expenses	**4,000,000**	**4,400,000**	**4,840,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000	550,000	605,000
	2211320 Temporary Committees Expenses	3,500,000	3,850,000	4,235,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,500,000**	**1,650,000**	**1,815,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,650,000	1,815,000
	2220200 Routine Maintenance - Other Assets	**1,500,000**	**1,650,000**	**1,815,000**

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220204 Maintenance of Buildings -- Residential	500,000	550,000	605,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2640200 Emergency Relief and Refugee Assistance	**100,000,000**	**110,000,000**	**121,000,000**
	2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other	100,000,000	110,000,000	121,000,000
	2640400 Other Current Transfers, Grants and Subsidies	**5,000,000**	**5,500,000**	**6,050,000**
	2640402 Donations	5,000,000	5,500,000	6,050,000
	3110900 Purchase of Household Furniture and Institutional Equipment	**1,348,156**	**1,482,972**	**1,631,269**
	3110902 Purchase of Household and Institutional Appliances	1,348,156	1,482,972	1,631,269
	Gross Expenditure..... KShs.	**151,678,798**	**166,846,678**	**183,531,346**
	Net Expenditure..... KShs.	**151,678,798**	**166,846,678**	**183,531,346**
4561000900 Management of County Affairs	**Net Expenditure..... KShs.**	**151,678,798**	**166,846,678**	**183,531,346**
4561001001 Coordination & Supervisory services Headquarters	**2110300 Personal Allowance - Paid as Part of Salary**	**2,188,520**	**2,407,372**	**2,648,109**
	2110316 Security Allowance	2,188,520	2,407,372	2,648,109
	2210100 Utilities Supplies and Services	**1,500,000**	**1,650,000**	**1,815,000**
	2210101 Electricity	1,000,000	1,100,000	1,210,000
	2210102 Water and sewerage charges	500,000	550,000	605,000
	2210200 Communication, Supplies and Services	**500,000**	**550,000**	**605,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	550,000	605,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**11,840,035**	**13,024,039**	**14,326,442**
	2210303 Daily Subsistence Allowance	6,240,035	6,864,039	7,550,442
	2210399 Domestic Travel and Subs. - Others	5,600,000	6,160,000	6,776,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**5,000,000**	**5,500,000**	**6,050,000**
	2210403 Daily Subsistence Allowance	2,000,000	2,200,000	2,420,000
	2210499 Foreign Travel and Subs.- Others	3,000,000	3,300,000	3,630,000
	2210500 Printing , Advertising and Information Supplies and Services	**950,000**	**1,045,000**	**1,149,500**
	2210505 Trade Shows and Exhibitions	700,000	770,000	847,000
	2210599 Printing, Advertising - Other	250,000	275,000	302,500
	2210700 Training Expenses	**1,500,000**	**1,650,000**	**1,815,000**
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210800 Hospitality Supplies and Services	**9,696,904**	**10,666,594**	**11,733,254**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,200,000	4,620,000	5,082,000
	2210802 Boards, Committees, Conferences and Seminars	4,496,904	4,946,594	5,441,254
	2210805 National Celebrations	1,000,000	1,100,000	1,210,000
	2211100 Office and General Supplies and Services	**500,000**	**550,000**	**605,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	605,000
	2211300 Other Operating Expenses	**1,800,000**	**1,980,000**	**2,178,000**
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	100,000	110,000	121,000
	2211320 Temporary Committees Expenses	1,700,000	1,870,000	2,057,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,894,412**	**3,183,853**	**3,502,239**
	2220101 Maintenance Expenses - Motor Vehicles	2,894,412	3,183,853	3,502,239
	2220200 Routine Maintenance - Other Assets	**500,000**	**550,000**	**605,000**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	550,000	605,000
	3111000 Purchase of Office Furniture and General Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	3111001 Purchase of Office Furniture and Fittings	2,000,000	2,200,000	2,420,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**6,626,298**	**7,288,928**	**8,017,821**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	6,626,298	7,288,928	8,017,821
	Gross Expenditure..... KShs.	**47,496,169**	**52,245,786**	**57,470,365**
	Net Expenditure..... KShs.	**47,496,169**	**52,245,786**	**57,470,365**
4561001000 Coordination & Supervisory services	**Net Expenditure..... KShs.**	**47,496,169**	**52,245,786**	**57,470,365**
4561000000 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR	**Net Expenditure..... KShs.**	**396,806,601**	**436,377,261**	**480,014,989**

4561 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR – DEVELOPMENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
			ProjectionYr1	**ProjectionYr2**
		Kshs.	**Kshs.**	**Kshs.**
4561000201 Office of the Governor and Deputy Governor Headquarters	**3110200 Construction of Building**	15,000,000	16,500,000	18,150,000
	3110299 Construction of Buildings - Ot	15,000,000	16,500,000	18,150,000
	Gross Expenditure..... KShs.	**15,000,000**	**16,500,000**	**18,150,000**
	NET EXPENDITURE KShs.	**15,000,000**	**16,500,000**	**18,150,000**
4561000200 Office of the Governor and Deputy Governor	**NET EXPENDITURE KShs.**	**15,000,000**	**16,500,000**	**18,150,000**
4561000000 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR	**NET EXPENDITURE KShs.**	**15,000,000**	**16,500,000**	**18,150,000**

VOTE 4562

COUNTY TREASURY

Total expenditure summary for FY2026/27 and projected estimates for FY2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the County Treasury including Administration, Planning and Support Services, Resource mobilization, Debt Management, Public Finance Management, Management of Procurement and Disposal, Economic and Financial Policy Formulation and Management.

Part A. Vision

A model of accountability and excellence in county service delivery

Part B. Mission

To provide overall leadership in management of public finances and economic affairs.

Part C. Strategic Objective

Programme	Objective
Administration, Planning and Support Services.	To provide efficient services to County Treasury division/units, Other County entities, organisations and the public.
Public Finance Management	To promote prudent financial management and internal controls for effective and efficient service delivery by all County Government entities.
Economic and Financial Policy Formulation and Management	To provide a framework for the formulation, analysis and management of economic plans and policies for the maintenance of macroeconomic stability and accelerated growth

Part D. Performance Overview and Background for Programmes

The County Treasury is established under the PFM Act, 2012 and is responsible for coordinating county budgeting, managing public finances and economic affairs, mobilising resources, overseeing public debt, preparing financial statements, safeguarding public assets, and guiding financial and economic policy implementation.

During the previous MTEF period, the Department received allocations of KSh 1.98 billion in FY 2022/23, KSh 2.9 billion in FY 2023/24 and KSh 2.3 billion in FY 2024/25. Actual expenditure amounted to KSh 1.5 billion, KSh 2.1 billion and KSh 1.8 billion respectively, translating to budget absorption rates of 76 percent, 76 percent and 77 percent. This reflects fairly stable implementation despite fiscal and operational pressures.

Achievements were recorded in institutional strengthening, infrastructure, revenue mobilisation and planning. The County Treasury Office Block reached 90 percent completion. Human resource capacity improved through recruitment of 41 staff, promotion of 51 officers and training of 193 officers, while performance contracting and staff appraisal recorded about 76 percent implementation. The Treasury also prepared and submitted key statutory budget documents within timelines. Own Source Revenue rose from about KSh 3.3 billion in FY 2023/24 to KSh 3.6 billion in FY 2024/25, while KSh 140 million in pending bills was settled and verification of historical claims strengthened. In planning and coordination, the Department prepared key plans, progress reports and quarterly M&E reports on time, undertook sector impact surveys, and advanced digitisation of the County Information and Documentation Centre to support evidence-based planning and budgeting.

Despite these gains, the sub-sector faced challenges including civil unrest and changing national policy and reform requirements, all which affected expenditure patterns and revenue performance. Internally, the Department faced inadequate resources relative to its mandate, persistent pending bills, incomplete asset registers, weak enforcement in some revenue streams, ICT disruptions, an ageing workforce, slow replacement of key staff and the lack of a fully functional Audit Committee.

During the MTEF period 2026/27–2028/29, the County Treasury will focus on completing and operationalising the Treasury Office Block, strengthening public finance management systems, improving revenue mapping, automation and enforcement, consolidating asset management, rolling out accrual accounting, and deepening planning, statistics, and monitoring and evaluation functions. To address the identified gaps, the sub-sector will prioritise operationalisation of the County Audit Committee, stricter commitment controls, structured settlement of verified pending bills, accelerated revenue reforms, and implementation of a succession and staff capacity-building plan. The Department will also strengthen collaboration with the National Treasury and development partners and channel limited resources towards high-impact, legally mandated and revenue-enhancing interventions.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Outcome: Effective and efficient service delivery to clients and stakeholders									
1.1 Administration and Planning	Administration Unit.	Improved service delivery	Rate of implementation of the strategic plan	20	10	10	80	100	-
			Number of policies developed	6	3	5	2	-	-
			Completion rate of the County Treasury Office Block	93	90	90	100	-	-
			Furnishing of offices of the County Treasury Office Block (rate)	-	-	-	25	-	-
			Number of offices renovated	2	0	0	5	5	5
1.2 Personnel Services	Head of Human Resource Unit	Improved staff capacity and service delivery	Compensation to employees (Ksh. M)	552	490.12	490.12	308.9	339.8	373.8
			Number of staff recruited	100	0	41	59	31	102
			Number of contractual staff recommended for absorption to P&P	76	76	94	-	11	-
			Number of staff promoted	50	26	34	36	15	36
			Number of staff replaced	21	0	3	1	6	11
			Number of staff trained on short course programs	250	193	193	200	200	200
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	76	76	100	100	100
1.3 Financial Services	Head of Accounting Unit		Allocation to car loan account (Ksh. M)	10	10	10	5	5.5	6.05
			Allocation to mortgage loan account (Ksh. M)	35	35	35	55	60.5	66
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT									
Outcome: Improved public finance management									
2.1 Budget Formulation, Coordination and Management	Budget	Compliance to legal budget requirements and timelines	Number of trainings conducted on budgetary process	2	2	2	2	3	3
			Budget circular released	1	1	1	1	1	1
			Budget Review and Outlook Paper submitted	1	1	1	1	1	1
			County Fiscal Strategy Paper submitted	1	1	1	1	1	1
			Budget Estimates submitted	1	1	1	1	1	1
			Annual Cashflow Projection Statement submitted by 15th June	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Quarterly Budget Implementation reports	4	4	4	4	4	4
		Increased citizen participation in the budget making process	Number of budget public participation fora held	3	4	4	3	3	3
			Number of public participation reports prepared	3	3	3	3	3	3
			Number of CBEF meetings held	5	0	0	5	5	5
2.2 Resource Mobilization	Revenue	Increased revenue	Number of revenue sources mapped	-	-	8	10	10	10
			Amount of OSR collected (Ksh. Billions)	4.1	3.6	3.3	4.7	5.2	5.8
			Rate of automated revenue sources	85	30	30	50	60	80
			Finance bill prepared and submitted	1	1	1	1	1	1
			Quarterly revenue reports submitted	4	4	4	4	4	4
			County Annual Taxpayer Day held	1	0	0	1	1	1
			Number of revenue staff trained	300	17	1	100	100	100
			Number of vehicles procured	0	0	0	0	1	1
			Clean-up of revenue database (%)	0	0	0	100	100	100
2.3 Internal Audit	Internal Audit	Improved internal audit controls	Number of vehicles procured	0	0	1	0	0	1
			Number of audit staff trained	27	25	25	22	22	22
			Quarterly audit reports submitted	4	4	4	4	4	4
			Quarterly Audit committee meetings held	4	0	0	4	4	4
			Number of audit committee members trained	6	0	0	5	5	5
		Automation of Audit Services	Number of auditable areas performed on TEAMATE	0	0	0	3	5	10
			Number of system-generated reports Certified	0	0	0	3	5	10
2.4 Procurement	Supply Chain Management	Improved service delivery	Number of supply chain staff trained	56	59	59	59	59	59
			Number of vehicles procured	0	0	0	0	0	1
			Number of bulk filers procured	1	0	0	1	1	1
		AGPO implemented	Proportion of procurement budget to AGPO (%)	30	38	38	30	30	30
		Enhanced compliance with PPADA (2015)	Annual procurement plans submitted	1	1	1	1	1	1
			Proportion of procurement professional opinions prepared	100	100	100	100	100	100
			Quarterly reports submitted to PPRA	4	4	4	4	4	4
			Number of asset disposal plans prepared	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Asset disposal activities undertaken	1	0	0	0	1	0
2.5 Public Finance & Accounting	Accounting	Improved expenditure control and financial reporting	Number of accounting staff trained	155	51	51	30	30	30
			Quarterly financial reports prepared and submitted	4	4	4	4	4	4
			Annual financial statements prepared and submitted	1	1	1	1	1	1
			Number of financial advisories on expenditure control issued to line departments	3	6	6	1	1	1
			Number of AIEs prepared and issued	17	28	28	176	176	176
	Asset Management	Enhance the County asset management framework	Proportion of County assets categories valued	80	70	70	80	100	-
			Asset management system in place	1	1	1	-	-	-
			Asset management system maintained and updated	1	0	0	1	1	1
			Proportion of assets captured in the asset management system	70	40	40	70	100	100
			Number of officers trained on the asset management system/process	50	-	40	50	50	50
			Proportion of assets tagged	70	70	70	80	100	100
			Proportion of County assets ownership documents processed	60	30	30	30	60	100
			Motor vehicle acquired	0	0	0	0	1	0
			Asset policy implementation (%)	60	0	50	60	70	90
2.6 Debt Management	Debt Management	Improved Management of County Debt	Number of DMU officers trained	5	2	2	5	5	5
			County Medium Term Debt Strategy	1	1	1	1	1	1
			Pending bills resolution amount (Ksh Millions)	280	140	140	300	330	363
2.7 External Resource Mobilization (ERM)	External Resource Mobilization	Enhanced Donor research, partnership creation, and donor Financing	Number of staff trained	3	2	2	5	5	5
			Number of officers trained on ERM	15	2	2	30	30	30
			Number of motor vehicles procured	1	0	0	0	0	1
			County ERM Policy review	1	0	0	0	0	1
			Implementation rate of County ERM Policy	10	2	2	6	8	10
			External Resource Mobilization Action Plan	1	0	0	0	0	1
			Number of new donors Identified/mapped	50	53	113	50	50	50

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of concept notes/proposals developed and submitted to donors	20	23	28	20	25	25
			Number of donor agreements negotiated and signed	5	3	5	5	5	5
			Amount mobilized (Ksh. million)	50	1.55	1.58	10	10	10
			ERM Directorate ISO certification	0	0	0	1	-	-
			County Credit Rating Report	0	0	0	1	0	0
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION									
Outcome: Improved economic planning and coordination									
3.1 Fiscal Planning	Economic Planning	Improved coordination of policy planning and implementation	Annual Development Plan prepared and submitted	1st Sept 2024	30th August 2024	1	1	1	1
			Annual workplan prepared	1	1	1	1	1	1
			CIDP (2028-2032)	-	-	-	-	-	1
			Number of staff trained	30	14	14	25	25	25
			Equipping of the County Information and Documentation Centre (%)	50	50	50	55	60	70
			Annual update of CIDC	1	1	1	1	1	1
			Implementation rate of digitization of the CIDC	40	40	40	50	60	70
3.2 Monitoring and Evaluation/ Statistical data management	Monitoring and Evaluation	Improved monitoring reporting of County Projects	Annual Progress Review Report prepared	1	1	1	1	1	1
			County M&E plan	1	1	1	1	1	1
			Quarterly M&E reports prepared	4	4	4	4	4	4
			Number of vehicles procured	0	0	1	0	0	1
			County Sectoral Investment Impact Surveys conducted	1	4	5	4	4	4
		Improved availability of quality data	Updated County statistical database	1	1	1	1	1	1
			Updated Nakuru County Statistical Abstract	1	0	0	1	1	1
			Number of personnel sensitized on statistics	40	23	63	18	18	18

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	1,174,336,552	881,959,364	934,395,336	1,095,552,106	1,205,107,317	1,325,618,048
SP 1.2: Personnel Services	535,593,678	556,366,964	325,498,814	280,970,706	309,067,777	339,974,555
SP 1.3: Financial Services	45,000,000	45,000,000	55,000,000	30,000,000	33,000,000	36,300,000
Total Expenditure Programme 1	**1,754,930,230**	**1,483,326,328**	**1,314,894,150**	**1,406,522,812**	**1,547,175,094**	**1,701,892,603**
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
SP 2.1: Budget Formulation Coordination and Management	145,610,135	99,781,945	123,631,189	122,237,820	134,461,602	147,907,762
SP 2.2: Resource Mobilization	67,951,004	33,814,302	65,882,804	128,549,982	141,404,980	155,545,478
SP 2.3: Internal Audit	14,460,260	7,454,434	14,369,710	28,885,850	31,774,435	34,951,879
SP 2.4: Procurement	12,002,672	6,743,510	12,403,800	19,481,472	21,429,619	23,572,581
SP 2.5: Public Finance and Accounting	16,200,650	10,603,532	23,893,459	42,669,459	46,936,405	51,630,046
SP 2.6: Debt Management	282,956,066	191,456,364	614,817,855	533,414,989	586,756,488	645,432,137
SP 2.7: External Resource Mobilization	9,137,500	6,406,795	9,465,000	26,685,000	29,353,500	32,288,850
Total Expenditure Programme 2	**548,318,287**	**356,260,882**	**864,463,817**	**901,924,572**	**992,117,029**	**1,091,328,732**
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION						
SP 3.1: Fiscal Planning	27,076,213	12,898,280	60,858,499	45,623,700	50,186,070	55,204,677
SP 3.2: Monitoring & Evaluation / Statistical Data Management	4,551,450	3,256,492	16,150,700	31,900,000	35,090,000	38,599,000
SP 3.3: KDSP Programme	52,455,220	52,431,945		-	-	-
Total Expenditure Programme 3	**84,082,883**	**68,586,717**	**77,009,199**	**77,523,700**	**85,276,070**	**93,803,677**
Total Expenditure of Vote	**2,387,331,401**	**1,908,173,927**	**2,256,367,167**	**2,385,971,084**	**2,624,568,193**	**2,887,025,012**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	503,861,030	535,593,678	301,869,692	262,674,492	288,941,941	317,836,135
2200000 Use of goods and services	952,967,534	601,717,321	881,127,173	980,000,351	1,078,000,386	1,185,800,425
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	34,732,647	20,773,286	26,629,122	18,296,215	20,125,836	22,138,420
3100000 Acquisition of Non-Financial Assets	98,090,282	28,688,365	136,552,776	173,414,374	190,755,811	209,831,392
4100000 Acquisition of Financial Assets	45,000,000	45,000,000	55,000,000	30,000,000	33,000,000	36,300,000
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	421,397,814	267,708,450	245,188,403	392,585,653	431,844,218	475,028,640
Capital Transfers Govt. Agencies	331,282,093	52,431,945	610,000,000	529,000,000	581,900,000	640,090,000
Other development						
Total Expenditure of Vote	**2,387,331,401**	**1,551,913,045**	**2,256,367,167**	**2,385,971,084**	**2,624,568,193**	**2,887,025,012**

Part H. Summary of Expenditure by Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	500,861,030	535,593,678	298,869,692	262,674,492	288,941,941	317,836,135
2200000 Use of goods and services	710,912,201	590,789,649	626,600,315	687,379,053	756,116,958	831,728,654
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	34,732,647	20,773,286	26,629,122	18,296,215	20,125,836	22,138,420
3100000 Acquisition of Non-Financial Assets	55,826,537	23,461,265	62,606,618	83,287,400	91,616,140	100,777,754
4100000 Acquisition of Financial Assets	45,000,000	45,000,000	55,000,000	30,000,000	33,000,000	36,300,000
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	407,597,814	267,708,450	245,188,403	324,885,653	357,374,218	393,111,640
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**1,754,930,230**	**1,483,326,328**	**1,314,894,150**	**1,406,522,812**	**1,547,175,094**	**1,701,892,603**
Sub-Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	710,912,201	590,789,649	626,600,315	687,379,053	756,116,958	831,728,654
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	55,826,537	23,461,265	62,606,618	83,287,400	91,616,140	100,777,754
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	407,597,814	267,708,450	245,188,403	324,885,653	357,374,218	393,111,640
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**1,174,336,552**	**881,959,364**	**934,395,336**	**1,095,552,106**	**1,205,107,317**	**1,325,618,048**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	500,861,030	535,593,678	298,869,692	262,674,492	288,941,941	317,836,135
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	34,732,647	20,773,286	26,629,122	18,296,215	20,125,836	22,138,420
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**535,593,678**	**556,366,964**	**325,498,814**	**280,970,706**	**309,067,777**	**339,974,555**
Sub-Programme 1.3: Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services					-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets	45,000,000	45,000,000	55,000,000	30,000,000	33,000,000	36,300,000
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**45,000,000**	**45,000,000**	**55,000,000**	**30,000,000**	**33,000,000**	**36,300,000**
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees	3,000,000		3,000,000			
2200000 Use of goods and services	215,695,370	140,096,835	213,065,470	254,177,798	279,595,578	307,555,136
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	36,996,045	24,001,084	38,398,347	51,046,774	56,151,451	61,766,596
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets	13,800,000	2,910,000		67,700,000	74,470,000	81,917,000
Capital Transfers To Govt. Agencies	278,826,873	189,252,964	610,000,000	529,000,000	581,900,000	640,090,000
Other Development						
Total Expenditure Prog 2	**548,318,287**	**356,260,883**	**864,463,817**	**901,924,572**	**992,117,029**	**1,091,328,732**
Sub-Programme 2.1: Budget Formulation Coordination And Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	116,922,635	83,423,818	98,412,005	97,737,820	107,511,602	118,262,762
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	28,687,500	16,358,127	25,219,184	24,500,000	26,950,000	29,645,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.1	**145,610,135**	**99,781,945**	**123,631,189**	**122,237,820**	**134,461,602**	**147,907,762**
Sub-Programme 2.2: Resource Mobilization						
Current Expenditure						
2100000 Compensation to Employees	3,000,000		3,000,000			
2200000 Use of goods and services	46,060,900	23,356,496	53,292,700	57,759,878	63,535,866	69,889,452
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,090,104	7,547,807	9,590,104	8,090,104	8,899,114	9,789,026
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	13,800,000	2,910,000		62,700,000	68,970,000	75,867,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**67,951,004**	**33,814,303**	**65,882,804**	**128,549,982**	**141,404,980**	**155,545,478**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.3: Internal Audit						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	14,210,260	7,454,434	13,919,710	25,835,850	28,419,435	31,261,379
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	250,000		450,000	3,050,000	3,355,000	3,690,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets					-	-
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**14,460,260**	**7,454,434**	**14,369,710**	**28,885,850**	**31,774,435**	**34,951,879**
Sub-Programme 2.4: Procurement						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	11,552,700	6,698,360	11,653,800	14,031,500	15,434,650	16,978,115
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	449,972	45,150	750,000	449,972	494,969	544,466
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets				5,000,000	5,500,000	6,050,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**12,002,672**	**6,743,510**	**12,403,800**	**19,481,472**	**21,429,619**	**23,572,581**
Sub-Programme 2.5: Public Finance and Accounting						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	15,161,591	10,603,532	23,104,400	36,580,400	40,238,440	44,262,284
2400000 Interest Payments						
2600000 Current grants and other Transfers						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,039,059		789,059	6,089,059	6,697,965	7,367,762
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.5	**16,200,650**	**10,603,532**	**23,893,459**	**42,669,459**	**46,936,405**	**51,630,046**
Sub-Programme 2.6: Debt Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	4,049,784	2,203,400	4,667,855	4,097,350	4,507,085	4,957,794
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	79,410		150,000	317,639	349,403	384,343
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies	278,826,873	189,252,964	610,000,000	529,000,000	581,900,000	640,090,000
Other Development						
Total Expenditure SP 2.6	**282,956,066**	**191,456,364**	**614,817,855**	**533,414,989**	**586,756,488**	**645,432,137**
Sub-Programme 2.7: External Resource Mobilization						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	7,737,500	6,356,795	8,015,000	18,135,000	19,948,500	21,943,350
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,400,000	50,000	1,450,000	8,550,000	9,405,000	10,345,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.7	**9,137,500**	**6,406,795**	**9,465,000**	**26,685,000**	**29,353,500**	**32,288,850**
PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	26,359,963	10,927,672	41,461,388	38,443,500	42,287,850	46,516,635
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,267,700	5,227,100	35,547,811	39,080,200	42,988,220	47,287,042
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies	52,455,220	52,431,945				
Other Development						
Total Expenditure Prog 3	**84,082,883**	**68,586,717**	**77,009,199**	**77,523,700**	**85,276,070**	**93,803,677**
Sub-Programme 3.1: Fiscal Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	22,851,213	8,651,180	35,440,888	25,923,700	28,516,070	31,367,677
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	4,225,000	4,247,100	25,417,611	19,700,000	21,670,000	23,837,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.1	**27,076,213**	**12,898,280**	**60,858,499**	**45,623,700**	**50,186,070**	**55,204,677**
Sub-Programme 3.2: Monitoring & Evaluation / Statistical Data Management						
Current Expenditure						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2100000 Compensation to Employees						
2200000 Use of goods and services	3,508,750	2,276,492	6,020,500	12,519,800	13,771,780	15,148,958
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,042,700	980,000	10,130,200	19,380,200	21,318,220	23,450,042
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.2	**4,551,450**	**3,256,492**	**16,150,700**	**31,900,000**	**35,090,000**	**38,599,000**
Sub-Programme 3.3: KDSP Programme						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	-				-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies	52,455,220	52,431,945			-	-
Other Development						
Total Expenditure SP 3.3	**52,455,220**	**52,431,945**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE	**2,387,331,401**	**1,908,173,927**	**2,256,367,167**	**2,385,971,084**	**2,624,568,193**	**2,887,025,012**

Part I. Summary of Human Resource Requirements

Directorate	Designation /Position /Title		Authorized Establishment	In Post as at 30th June 2025	Funded Positions	Positions To Be Funded		
					2025/26	2026/27	2027/28 Projection	2028/29 Projection
Executive	CECM	T	1	1	0	0	0	1
	Chief Officers	S	3	3	0	0	0	3
Audit	Director, Internal Audit Services	R	1	0	1	0	0	0
	Deputy Director, Internal Audit Services	Q	1	1	1	0	0	0
	Assistant Director, Internal Audit Services	P	2	1	0	0	0	0
	Principal Internal Auditor	N	4	0	0	0	0	4
	Chief Internal Auditor	M	7	0	0	7	0	5
	Senior Internal Auditor	L	13	10	1	0	0	2
	Internal Auditor I	K	20	1	2	0	0	2
	Internal Auditor III and II	J	20	2	0	1	1	1
		H		0	0	1	1	1
Accountants	Director, Accounting Services	R	1	0	1	0	0	0
	Deputy Director, Accounting Services	Q	3	0	3	0	0	0
	Assistant Director, Accounting Services	P	7	4	4	0	0	0
	Principal Accountant	N	13	9	2	1	0	2
	Chief Accountant	M	25	3	3	2	0	0
	Senior Accountant	L	50	17	3	0	0	0
	Accountant I	K	100	22	5	5	5	5
	Accountant II	J		23	3	5	5	5
Revenue	Chief Revenue Officer	P	0	1	0	0	0	0
	Principal Revenue Officer	N	0	0	1	0	0	0
	Senior Revenue Officer	M	0	2	1	0	0	0
	Revenue officer I	L	0	1	3	0	0	0
	Revenue officer II	K	0	3	0	0	0	0
	Revenue officer III	J	0	0	0	0	0	0
	Senior Revenue/Accounts/audit clerk II/I/Senior	D/F/G	0	5	0	0	0	1
Finance Officers	Chief Finance officer	R	1	0	2	0	0	0
	Deputy Chief Finance officer	Q	1	0	2	0	0	0
	Senior Principal Finance officer	P	2	0	0	0	0	1
	Principal Finance officer	N	4	0	0	0	0	2
	Senior Finance officer	M	8	0	0	0	0	2

Directorate	Designation /Position /Title		Authorized Establishment	In Post as at 30th June 2025	Funded Positions	Positions To Be Funded		
					2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Finance officer I	L	15	0	0	0	0	4
	Finance officer III and II	K	30	0	0	0	0	0
		J		13	10	7	0	0
Budget Officers	Director of Budget	R	1	0	0	0	0	0
	Senior Assistant Director Budget	Q	1	0	1	0	0	0
	Assistant Director Budget	P	1	2	0	0	0	0
	Principal Budget Officer	N	2	0	0	0	1	0
	Senior Budget Officer	M	4	0	0	1	0	0
	Budget officer I	L	8	0	0	1	0	0
	Budget officer III and II	K	16	0	0	0	0	0
		J		2	1	2	3	3
Economic Planning	Chief Economist	R	1	0	1	0	0	0
	Deputy Chief Economist/Deputy Chief statistician	Q	1	0	0	0	0	0
	Senior Principal Economist/Senior	P	4	0	0	0	0	0
	Principal Economist/Principal Statistician	N	8	0	0	1	0	0
	Senior Economist /Senior Statistician I	M	15	0	0	1	2	1
	Economists II/statistician I/ Economists	L	30	1	0	0	0	7
	I/Senior Statistician II	K		14	1	3	2	2
Supply Chain Management	Director Supply Chain Management Services	R	1	1	0	0	0	0
	Deputy Director Supply Chain Management Services	Q	1	1	0	0	0	0
	Assistant Director, Supply Chain Management Services/	P	2	1	0	0	0	0
	Principal Supply Chain Management Officer/Assistant	N	3	0	0	0	0	0
	Chief Supply Chain Management Officer/Assistant	M	6	1	0	1	0	0
	Senior Supply Chain Management Officer/Assistant	L	12	1	0	1	0	0
	Supply Chain Management Officer I/Assistant I/purchasing officer	K	26	2	0	0	0	4
	Supply Chain Management Officer II	J	48	21	10	2	0	3
	/Supply Chain Management Assistant IV/	H		5	7	0	0	0
	Supply Chain Management Assistant III	G		0	0	0	0	0

Directorate	Designation /Position /Title		Authorized Establishment	In Post as at 30th June 2025	Funded Positions	Positions To Be Funded		
					2025/26	2026/27	2027/28 Projection	2028/29 Projection
	and II							
	Assistant Store keeper	E	0	1	0	0	0	0
Revenue	Market Inspector I	J	0	5	5	0	0	0
	Market Inspector II	H	0	5	0	0	0	3
	Senior Market Master	F	0	0	3	6	0	7
	Market Master	E	0	13	7	1	5	9
	Assistant Market Master	D	0	13	9	0	0	15
	Junior Market Master	C	0	18	7	0	0	2
	Senior Market Attendant	B	0	7	0	0	0	0
	Market Attendant I	A	0	0	0	0	0	0
TOTAL			**523**	**236**	**100**	**49**	**25**	**97**
To be deployed from the department of Public Service Management								
1	Administrative Officers	K/L/M/N/P	6	17	0	0	0	0
2	Human Resource Officers	J/K	2	0	0	0	0	0
3	Office Administrative Officers/ Assistants	J/K/L	10	5	2	2	1	0
4	Drivers	D/E/F/G	23	12	0	5	5	5
5	Security Wardens	D/E/F	110	157	0	0	0	0
7	Support Staff/ Cleaners/ Messengers/ Labourers	D/E/F/G	29	39	0	0	0	0
8	Records Management Officers/Assistants	H/J	4	1	0	2	0	0
9	Clerical Officers	F/G/H/J	225	231	16	0	0	0
To be deployed from the department of Education, ICT and e-Government								
1	ICT officers	J/K	2	4	0	0	0	0
2	Communication Officers	J/K/L	1	0	0	1	0	0
TOTAL			**412**	**466**	**18**	**10**	**6**	**5**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4562000101 Finance & Economic Planning Headquarters	**2110100 Basic Salaries - Permanent Employees**	**159,853,041**	**175,838,345**	**193,422,180**
	2110101 Basic Salaries - Civil Service	159,853,041	175,838,345	193,422,180
	2110200 Basic Wages - Temporary Employees	**1,164,000**	**1,280,400**	**1,408,440**
	2110201 Contractual Employees	1,164,000	1,280,400	1,408,440
	2110300 Personal Allowance - Paid as Part of Salary	**81,878,061**	**90,065,867**	**99,072,454**
	2110301 House Allowance	56,619,219	62,281,141	68,509,255
	2110302 Honoraria	1,500,000	1,650,000	1,815,000
	2110314 Transport Allowance	10,608,000	11,668,800	12,835,680
	2110315 Extraneous Allowance	48,000	52,800	58,080
	2110316 Security Allowance	4,273,062	4,700,368	5,170,405
	2110320 Leave Allowance	6,041,500	6,645,650	7,310,215
	2110399 Personal Allowances paid - Oth	2,788,280	3,067,108	3,373,819
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**19,779,390**	**21,757,329**	**23,933,062**
	2120103 Employer Contribution to Staff Pensions Scheme	19,779,390	21,757,329	23,933,062
	2210100 Utilities Supplies and Services	**7,512,035**	**8,263,239**	**9,089,562**
	2210101 Electricity	4,500,000	4,950,000	5,445,000
	2210102 Water and sewerage charges	2,500,000	2,750,000	3,025,000
	2210106 Utilities, Supplies- Other (	512,035	563,239	619,562
	2210200 Communication, Supplies and Services	**4,850,000**	**5,335,000**	**5,868,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,200,000	2,420,000
	2210202 Internet Connections	1,200,000	1,320,000	1,452,000
	2210203 Courier and Postal Services	150,000	165,000	181,500
	2210207 Purchase of bandwith capacity	1,500,000	1,650,000	1,815,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**54,080,993**	**59,489,092**	**65,438,002**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,350,000	1,485,000	1,633,500
	2210302 Accommodation - Domestic Travel	42,880,993	47,169,092	51,886,002
	2210303 Daily Subsistence Allowance	5,000,000	5,500,000	6,050,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	100,000	110,000	121,000
	2210399 Domestic Travel and Subs. - Others	4,750,000	5,225,000	5,747,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	**8,000,000**	**8,800,000**	**9,680,000**
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	550,000	605,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210403 Daily Subsistence Allowance	2,000,000	2,200,000	2,420,000
	2210499 Foreign Travel and Subs.- Others	5,500,000	6,050,000	6,655,000
	2210500 Printing , Advertising and Information Supplies and Services	**8,300,242**	**9,130,266**	**10,043,293**
	2210502 Publishing and Printing Services	3,000,000	3,300,000	3,630,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	250,000	275,000	302,500
	2210504 Advertising, Awareness and Publicity Campaigns	2,550,242	2,805,266	3,085,793
	2210505 Trade Shows and Exhibitions	500,000	550,000	605,000
	2210599 Printing, Advertising - Other	2,000,000	2,200,000	2,420,000
	2210600 Rentals of Produced Assets	**150,000**	**165,000**	**181,500**
	2210603 Rents and Rates - Non-Residential	150,000	165,000	181,500
	2210700 Training Expenses	**6,345,510**	**6,980,061**	**7,678,067**
	2210703 Production and Printing of Training Materials	500,000	550,000	605,000
	2210708 Trainer Allowance	2,400,000	2,640,000	2,904,000
	2210799 Training Expenses - Other (Bud	3,445,510	3,790,061	4,169,067
	2210800 Hospitality Supplies and Services	**7,750,000**	**8,525,000**	**9,377,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,000,000	3,300,000	3,630,000
	2210802 Boards, Committees, Conferences and Seminars	3,500,000	3,850,000	4,235,000
	2210805 National Celebrations	500,000	550,000	605,000
	2210809 Board Allowance	750,000	825,000	907,500
	2210900 Insurance Costs	**360,000,000**	**396,000,000**	**435,600,000**
	2210904 Motor Vehicle Insurance	43,000,000	47,300,000	52,030,000
	2210910 Medical Insurance	317,000,000	348,700,000	383,570,000
	2211000 Specialised Materials and Supplies	**1,000,000**	**1,100,000**	**1,210,000**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	550,000	605,000
	2211029 Purchase of Safety Gear	500,000	550,000	605,000
	2211100 Office and General Supplies and Services	**58,000,000**	**63,800,000**	**70,180,000**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	55,350,000	60,885,000	66,973,500
	2211102 Supplies and Accessories for Computers and Printers	350,000	385,000	423,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,050,000	2,255,000	2,480,500
	2211199 Office and General Supplies -	250,000	275,000	302,500
	2211200 Fuel Oil and Lubricants	**160,690,273**	**176,759,300**	**194,435,230**
	2211201 Refined Fuels and Lubricants for Transport	104,540,000	114,994,000	126,493,400
	2211203 Refined Fuels and Lubricants -- Other	56,150,273	61,765,300	67,941,830
	2211300 Other Operating Expenses	**2,900,000**	**3,190,000**	**3,509,000**

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	900,000	990,000	1,089,000
	2211310 Contracted Professional Services	500,000	550,000	605,000
	2211320 Temporary Committees Expenses	1,500,000	1,650,000	1,815,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**5,000,000**	**5,500,000**	**6,050,000**
	2220101 Maintenance Expenses - Motor Vehicles	5,000,000	5,500,000	6,050,000
	2220200 Routine Maintenance - Other Assets	**2,800,000**	**3,080,000**	**3,388,000**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	800,000	880,000	968,000
	2220202 Maintenance of Office Furniture and Equipment	500,000	550,000	605,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	1,000,000	1,100,000	1,210,000
	2710100 Government Pension and Retirement Benefits	**18,296,215**	**20,125,837**	**22,138,420**
	2710102 Gratuity - Civil Servants	16,550,935	18,206,029	20,026,631
	2710111 NSSF Pensions	1,745,280	1,919,808	2,111,789
	3110700 Purchase of Vehicles and Other Transport Equipment	**22,000,000**	**24,200,000**	**26,620,000**
	3110701 Purchase of Motor Vehicles	22,000,000	24,200,000	26,620,000
	3111000 Purchase of Office Furniture and General Equipment	**41,737,400**	**45,911,140**	**50,502,254**
	3111001 Purchase of Office Furniture and Fittings	950,000	1,045,000	1,149,500
	3111002 Purchase of Computers, Printers and other IT Equipment	40,787,400	44,866,140	49,352,754
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**15,550,000**	**17,105,000**	**18,815,500**
	3111111 Purchase of ICT networking and Communications Equipment	15,000,000	16,500,000	18,150,000
	3111112 Purchase of Software	550,000	605,000	665,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**4,000,000**	**4,400,000**	**4,840,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	2,500,000	2,750,000	3,025,000
	3111403 Research	500,000	550,000	605,000
	3111499 Research, Feasibility Studies	1,000,000	1,100,000	1,210,000
	4110400 Domestic Loans to Individuals and Households	**30,000,000**	**33,000,000**	**36,300,000**
	4110403 Housing loans to public servants	25,000,000	27,500,000	30,250,000
	4110405 Car loans to Public Servants	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**1,081,637,160**	**1,189,800,876**	**1,308,780,964**
	Net Expenditure..... KShs.	**1,081,637,160**	**1,189,800,876**	**1,308,780,964**
4562000100 Finance & Economic Planning	**Net Expenditure..... KShs.**	**1,081,637,160**	**1,189,800,876**	**1,308,780,964**

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4562000201 Fiscal Planning Headquarters	**2210200 Communication, Supplies and Services**	**411,700**	**452,870**	**498,157**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	300,000	330,000	363,000
	2210202 Internet Connections	100,000	110,000	121,000
	2210203 Courier and Postal Services	11,700	12,870	14,157
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**10,423,600**	**11,465,960**	**12,612,556**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	3,000,000	3,300,000	3,630,000
	2210303 Daily Subsistence Allowance	3,250,000	3,575,000	3,932,500
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	130,000	143,000	157,300
	2210399 Domestic Travel and Subs. - Others	3,043,600	3,347,960	3,682,756
	2210500 Printing , Advertising and Information Supplies and Services	**6,013,600**	**6,614,960**	**7,276,456**
	2210502 Publishing and Printing Services	2,000,000	2,200,000	2,420,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	13,600	14,960	16,456
	2210504 Advertising, Awareness and Publicity Campaigns	1,500,000	1,650,000	1,815,000
	2210599 Printing, Advertising - Other	2,500,000	2,750,000	3,025,000
	2210700 Training Expenses	**3,223,000**	**3,545,300**	**3,899,830**
	2210703 Production and Printing of Training Materials	450,000	495,000	544,500
	2210799 Training Expenses - Other (Bud	2,773,000	3,050,300	3,355,330
	2210800 Hospitality Supplies and Services	**3,951,800**	**4,346,980**	**4,781,678**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	550,000	605,000
	2210802 Boards, Committees, Conferences and Seminars	3,451,800	3,796,980	4,176,678
	2211000 Specialised Materials and Supplies	**250,000**	**275,000**	**302,500**
	2211009 Education and Library Supplies	250,000	275,000	302,500
	2211300 Other Operating Expenses	**550,000**	**605,000**	**665,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	110,000	121,000
	2211320 Temporary Committees Expenses	450,000	495,000	544,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**600,000**	**660,000**	**726,000**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111000 Purchase of Office Furniture and General Equipment	**200,000**	**220,000**	**242,000**
	3111001 Purchase of Office Furniture and Fittings	200,000	220,000	242,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**19,500,000**	**21,450,000**	**23,595,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	8,000,000	8,800,000	9,680,000
	3111403 Research	500,000	550,000	605,000
	3111499 Research, Feasibility Studies	11,000,000	12,100,000	13,310,000
	Gross Expenditure..... KShs.	**45,623,700**	**50,186,070**	**55,204,677**
	Net Expenditure..... KShs.	**45,623,700**	**50,186,070**	**55,204,677**
4562000200 Fiscal Planning	**Net Expenditure..... KShs.**	**45,623,700**	**50,186,070**	**55,204,677**
4562000301 Budget Headquarters	**2210200 Communication, Supplies and Services**	**856,500**	**942,150**	**1,036,365**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	550,000	605,000
	2210202 Internet Connections	350,000	385,000	423,500
	2210203 Courier and Postal Services	6,500	7,150	7,865
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**74,874,020**	**82,361,422**	**90,597,564**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	57,500,000	63,250,000	69,575,000
	2210303 Daily Subsistence Allowance	6,000,000	6,600,000	7,260,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	25,000	27,500	30,250
	2210399 Domestic Travel and Subs. - Others	10,349,020	11,383,922	12,522,314
	2210500 Printing , Advertising and Information Supplies and Services	**6,071,600**	**6,678,760**	**7,346,636**
	2210502 Publishing and Printing Services	2,500,000	2,750,000	3,025,000
	2210504 Advertising, Awareness and Publicity Campaigns	2,571,600	2,828,760	3,111,636
	2210599 Printing, Advertising - Other	1,000,000	1,100,000	1,210,000
	2210700 Training Expenses	**8,100,000**	**8,910,000**	**9,801,000**
	2210703 Production and Printing of Training Materials	3,000,000	3,300,000	3,630,000
	2210799 Training Expenses - Other (Bud	5,100,000	5,610,000	6,171,000
	2210800 Hospitality Supplies and Services	**6,185,700**	**6,804,270**	**7,484,697**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	685,700	754,270	829,697
	2210802 Boards, Committees, Conferences and Seminars	5,000,000	5,500,000	6,050,000
	2210809 Board Allowance	500,000	550,000	605,000
	2211300 Other Operating Expenses	**750,000**	**825,000**	**907,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	55,000	60,500

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211320 Temporary Committees Expenses	700,000	770,000	847,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**550,000**	**605,000**	**665,500**
	2220101 Maintenance Expenses - Motor Vehicles	550,000	605,000	665,500
	2220200 Routine Maintenance - Other Assets	**350,000**	**385,000**	**423,500**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	250,000	275,000	302,500
	3111000 Purchase of Office Furniture and General Equipment	**400,000**	**440,000**	**484,000**
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111002 Purchase of Computers, Printers and other IT Equipment	150,000	165,000	181,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**24,100,000**	**26,510,000**	**29,161,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	20,600,000	22,660,000	24,926,000
	3111403 Research	500,000	550,000	605,000
	3111499 Research, Feasibility Studies	3,000,000	3,300,000	3,630,000
	Gross Expenditure..... KShs.	**122,237,820**	**134,461,602**	**147,907,762**
	Net Expenditure..... KShs.	**122,237,820**	**134,461,602**	**147,907,762**
4562000300 Budget	**Net Expenditure..... KShs.**	**122,237,820**	**134,461,602**	**147,907,762**
4562000401 Accounting Headquarters	**2210200 Communication, Supplies and Services**	**716,600**	**788,260**	**867,086**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	350,000	385,000	423,500
	2210202 Internet Connections	300,000	330,000	363,000
	2210203 Courier and Postal Services	66,600	73,260	80,586
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**14,858,400**	**16,344,240**	**17,978,664**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	5,500,000	6,050,000	6,655,000
	2210303 Daily Subsistence Allowance	4,680,500	5,148,550	5,663,405
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	150,000	165,000	181,500
	2210399 Domestic Travel and Subs. - Others	3,527,900	3,880,690	4,268,759
	2210500 Printing , Advertising and Information Supplies and Services	**4,405,400**	**4,845,940**	**5,330,534**
	2210502 Publishing and Printing Services	3,500,000	3,850,000	4,235,000
	2210504 Advertising, Awareness and Publicity Campaigns	565,400	621,940	684,134
	2210599 Printing, Advertising - Other	340,000	374,000	411,400
	2210700 Training Expenses	**6,500,000**	**7,150,000**	**7,865,000**
	2210703 Production and Printing of Training Materials	1,500,000	1,650,000	1,815,000
	2210799 Training Expenses - Other (Bud	5,000,000	5,500,000	6,050,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210800 Hospitality Supplies and Services	**4,200,000**	**4,752,000**	**5,227,200**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,452,000	1,597,200
	2210802 Boards, Committees, Conferences and Seminars	3,000,000	3,300,000	3,630,000
	2211300 Other Operating Expenses	**1,200,000**	**1,320,000**	**1,452,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000	880,000	968,000
	2211320 Temporary Committees Expenses	400,000	440,000	484,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**4,200,000**	**4,620,000**	**5,082,000**
	2220202 Maintenance of Office Furniture and Equipment	3,950,000	4,345,000	4,779,500
	2220210 Maintenance of Computers, Software, and Networks	250,000	275,000	302,500
	3111000 Purchase of Office Furniture and General Equipment	**550,000**	**605,000**	**665,500**
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111002 Purchase of Computers, Printers and other IT Equipment	300,000	330,000	363,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**5,539,059**	**6,092,965**	**6,702,261**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	5,239,000	5,762,900	6,339,190
	3111499 Research, Feasibility Studies	300,059	330,065	363,071
	Gross Expenditure..... KShs.	**42,669,459**	**47,068,405**	**51,775,245**
	Net Expenditure..... KShs.	**42,669,459**	**47,068,405**	**51,775,245**
4562000400 Accounting	**Net Expenditure..... KShs.**	**42,669,459**	**47,068,405**	**51,775,245**
4562000501 Procurement Headquarters	**2210200 Communication, Supplies and Services**	**750,000**	**825,000**	**907,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	250,000	275,000	302,500
	2210202 Internet Connections	500,000	550,000	605,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,518,600**	**7,170,460**	**7,887,506**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210302 Accommodation - Domestic Travel	2,500,000	2,750,000	3,025,000
	2210303 Daily Subsistence Allowance	2,000,000	2,200,000	2,420,000
	2210399 Domestic Travel and Subs. - Others	1,518,600	1,670,460	1,837,506
	2210500 Printing , Advertising and Information Supplies and Services	**1,367,200**	**1,503,920**	**1,654,312**
	2210502 Publishing and Printing Services	474,300	521,730	573,903
	2210504 Advertising, Awareness and Publicity Campaigns	892,900	982,190	1,080,409

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210700 Training Expenses	**2,345,700**	**2,580,270**	**2,838,297**
	2210703 Production and Printing of Training Materials	145,700	160,270	176,297
	2210799 Training Expenses - Other (Bud	2,200,000	2,420,000	2,662,000
	2210800 Hospitality Supplies and Services	**1,450,000**	**1,595,000**	**1,754,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	450,000	495,000	544,500
	2210802 Boards, Committees, Conferences and Seminars	800,000	880,000	968,000
	2210809 Board Allowance	200,000	220,000	242,000
	2211300 Other Operating Expenses	**750,000**	**825,000**	**907,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	275,000	302,500
	2211320 Temporary Committees Expenses	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**350,000**	**385,000**	**423,500**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	250,000	275,000	302,500
	3111000 Purchase of Office Furniture and General Equipment	**250,000**	**275,000**	**302,500**
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**199,972**	**219,969**	**241,966**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	199,972	219,969	241,966
	Gross Expenditure..... KShs.	**14,481,472**	**15,929,619**	**17,522,581**
	Net Expenditure..... KShs.	**14,481,472**	**15,929,619**	**17,522,581**
4562000500 Procurement	**Net Expenditure..... KShs.**	**14,481,472**	**15,929,619**	**17,522,581**
4562000601 Internal Audit Headquarters	**2210100 Utilities Supplies and Services**	**33,000**	**36,300**	**39,930**
	2210106 Utilities, Supplies- Other (	33,000	36,300	39,930
	2210200 Communication, Supplies and Services	**300,000**	**330,000**	**363,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210202 Internet Connections	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**11,030,000**	**12,133,000**	**13,346,300**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	950,000	1,045,000	1,149,500
	2210302 Accommodation - Domestic Travel	4,000,000	4,400,000	4,840,000
	2210303 Daily Subsistence Allowance	3,300,000	3,630,000	3,993,000
	2210399 Domestic Travel and Subs. - Others	2,780,000	3,058,000	3,363,800

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210500 Printing , Advertising and Information Supplies and Services	**250,000**	**275,000**	**302,500**
	2210502 Publishing and Printing Services	250,000	275,000	302,500
	2210700 Training Expenses	**3,479,970**	**3,827,967**	**4,210,764**
	2210703 Production and Printing of Training Materials	16,470	18,117	19,929
	2210708 Trainer Allowance	263,500	289,850	318,835
	2210799 Training Expenses - Other (Bud	3,200,000	3,520,000	3,872,000
	2210800 Hospitality Supplies and Services	**9,079,380**	**9,987,318**	**10,986,050**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	329,380	362,318	398,550
	2210802 Boards, Committees, Conferences and Seminars	7,500,000	8,250,000	9,075,000
	2210809 Board Allowance	1,250,000	1,375,000	1,512,500
	2211300 Other Operating Expenses	**713,500**	**784,850**	**863,335**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	263,500	289,850	318,835
	2211320 Temporary Committees Expenses	450,000	495,000	544,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**550,000**	**605,000**	**665,500**
	2220101 Maintenance Expenses - Motor Vehicles	550,000	605,000	665,500
	2220200 Routine Maintenance - Other Assets	**400,000**	**440,000**	**484,000**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	300,000	330,000	363,000
	3111000 Purchase of Office Furniture and General Equipment	**3,050,000**	**3,355,000**	**3,690,500**
	3111001 Purchase of Office Furniture and Fittings	700,000	770,000	847,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,950,000	2,145,000	2,359,500
	3111005 Purchase of Photocopiers	200,000	220,000	242,000
	3111009 Purchase of other Office Equipment	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**28,885,850**	**31,774,435**	**34,951,879**
	Net Expenditure..... KShs.	**28,885,850**	**31,774,435**	**34,951,879**
4562000600 Internal Audit	**Net Expenditure..... KShs.**	**28,885,850**	**31,774,435**	**34,951,879**
4562000801 Debt Management	**2210200 Communication, Supplies and Services**	**105,600**	**116,160**	**127,776**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	50,000	55,000	60,500
	2210202 Internet Connections	50,000	55,000	60,500
	2210203 Courier and Postal Services	5,600	6,160	6,776
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,733,400**	**3,006,740**	**3,307,414**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	969,500	1,066,450	1,173,095
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	56,400	62,040	68,244
	2210399 Domestic Travel and Subs. - Others	507,500	558,250	614,075
	2210500 Printing , Advertising and Information Supplies and Services	**325,800**	**358,380**	**394,218**
	2210502 Publishing and Printing Services	95,400	104,940	115,434
	2210504 Advertising, Awareness and Publicity Campaigns	230,400	253,440	278,784
	2210700 Training Expenses	**379,000**	**416,900**	**458,590**
	2210703 Production and Printing of Training Materials	179,000	196,900	216,590
	2210799 Training Expenses - Other (Bud	200,000	220,000	242,000
	2210800 Hospitality Supplies and Services	**360,000**	**396,000**	**435,600**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	110,000	121,000	133,100
	2210802 Boards, Committees, Conferences and Seminars	250,000	275,000	302,500
	2211300 Other Operating Expenses	**67,700**	**74,470**	**81,917**
	2211320 Temporary Committees Expenses	67,700	74,470	81,917
	2220200 Routine Maintenance - Other Assets	**125,850**	**138,435**	**152,279**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	25,850	28,435	31,279
	3111000 Purchase of Office Furniture and General Equipment	**150,000**	**165,000**	**181,500**
	3111001 Purchase of Office Furniture and Fittings	150,000	165,000	181,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**167,639**	**184,403**	**202,843**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	167,639	184,403	202,843
	Gross Expenditure..... KShs.	**4,414,989**	**4,856,488**	**5,342,137**
	Net Expenditure..... KShs.	**4,414,989**	**4,856,488**	**5,342,137**
4562000800 Debt Management	**Net Expenditure..... KShs.**	**4,414,989**	**4,856,488**	**5,342,137**
4562000901 Resource Mobilization	**2210200 Communication, Supplies and Services**	**8,436,100**	**9,279,710**	**10,207,681**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	350,000	385,000	423,500
	2210202 Internet Connections	3,050,000	3,355,000	3,690,500
	2210203 Courier and Postal Services	36,100	39,710	43,681
	2210207 Purchase of bandwith capacity	5,000,000	5,500,000	6,050,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**14,575,000**	**16,032,500**	**17,635,750**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	5,000,000	5,500,000	6,050,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210303 Daily Subsistence Allowance	4,500,000	4,950,000	5,445,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	75,000	82,500	90,750
	2210399 Domestic Travel and Subs. - Others	4,000,000	4,400,000	4,840,000
	2210500 Printing , Advertising and Information Supplies and Services	**16,964,900**	**18,661,390**	**20,527,529**
	2210502 Publishing and Printing Services	2,764,900	3,041,390	3,345,529
	2210504 Advertising, Awareness and Publicity Campaigns	4,200,000	4,620,000	5,082,000
	2210599 Printing, Advertising - Other	10,000,000	11,000,000	12,100,000
	2210700 Training Expenses	**5,183,878**	**5,702,266**	**6,272,492**
	2210703 Production and Printing of Training Materials	779,778	857,756	943,531
	2210708 Trainer Allowance	500,000	550,000	605,000
	2210799 Training Expenses - Other (Bud	3,904,100	4,294,510	4,723,961
	2210800 Hospitality Supplies and Services	**3,650,000**	**4,015,000**	**4,416,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	2,500,000	2,750,000	3,025,000
	2210809 Board Allowance	150,000	165,000	181,500
	2211000 Specialised Materials and Supplies	**1,500,000**	**1,650,000**	**1,815,000**
	2211016 Purchase of Uniforms and Clothing - Staff	1,500,000	1,650,000	1,815,000
	2211100 Office and General Supplies and Services	**250,000**	**275,000**	**302,500**
	2211102 Supplies and Accessories for Computers and Printers	250,000	275,000	302,500
	2211300 Other Operating Expenses	**650,000**	**715,000**	**786,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	165,000	181,500
	2211320 Temporary Committees Expenses	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**5,000,000**	**5,500,000**	**6,050,000**
	2220101 Maintenance Expenses - Motor Vehicles	5,000,000	5,500,000	6,050,000
	2220200 Routine Maintenance - Other Assets	**1,550,000**	**1,705,000**	**1,875,500**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,000,000	1,100,000	1,210,000
	2220210 Maintenance of Computers, Software, and Networks	450,000	495,000	544,500
	3111000 Purchase of Office Furniture and General Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,210,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,100,000	1,210,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**6,090,104**	**6,699,114**	**7,369,026**

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	4,289,500	4,718,450	5,190,295
	3111403 Research	300,604	330,664	363,731
	3111499 Research, Feasibility Studies	1,500,000	1,650,000	1,815,000
	Gross Expenditure..... KShs.	**65,849,982**	**72,434,980**	**79,678,478**
	Net Expenditure..... KShs.	**65,849,982**	**72,434,980**	**79,678,478**
4562000900 Resource Mobilization	**Net Expenditure..... KShs.**	**65,849,982**	**72,434,980**	**79,678,478**
4562001001 Monitoring and Evaluation	**2210200 Communication, Supplies and Services**	**311,400**	**342,540**	**376,794**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210202 Internet Connections	200,000	220,000	242,000
	2210203 Courier and Postal Services	11,400	12,540	13,794
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,850,500**	**7,535,550**	**8,289,105**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210302 Accommodation - Domestic Travel	1,300,000	1,430,000	1,573,000
	2210303 Daily Subsistence Allowance	3,046,900	3,351,590	3,686,749
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	57,000	62,700	68,970
	2210399 Domestic Travel and Subs. - Others	1,946,600	2,141,260	2,355,386
	2210500 Printing , Advertising and Information Supplies and Services	**1,826,600**	**2,009,260**	**2,210,186**
	2210502 Publishing and Printing Services	326,600	359,260	395,186
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,100,000	1,210,000
	2210599 Printing, Advertising - Other	500,000	550,000	605,000
	2210700 Training Expenses	**750,000**	**825,000**	**907,500**
	2210703 Production and Printing of Training Materials	250,000	275,000	302,500
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**1,750,000**	**1,925,000**	**2,117,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	275,000	302,500
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,650,000	1,815,000
	2211300 Other Operating Expenses	**431,300**	**474,430**	**521,873**
	2211320 Temporary Committees Expenses	431,300	474,430	521,873
	2220200 Routine Maintenance - Other Assets	**600,000**	**660,000**	**726,000**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	3111000 Purchase of Office Furniture and General Equipment	**200,000**	**220,000**	**242,000**
	3111001 Purchase of Office Furniture and Fittings	200,000	220,000	242,000

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**19,180,200**	**21,098,220**	**23,208,042**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	7,980,200	8,778,220	9,656,042
	3111403 Research	10,500,000	11,550,000	12,705,000
	3111499 Research, Feasibility Studies	700,000	770,000	847,000
	Gross Expenditure..... KShs.	**31,900,000**	**35,090,000**	**38,599,000**
	Net Expenditure..... KShs.	**31,900,000**	**35,090,000**	**38,599,000**
4562001000 Monitoring and Evaluation	**Net Expenditure..... KShs.**	**31,900,000**	**35,090,000**	**38,599,000**
4562001101 External Resource Mobilization Headquarters	**2210200 Communication, Supplies and Services**	**250,000**	**275,000**	**302,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210202 Internet Connections	150,000	165,000	181,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**8,250,000**	**9,075,000**	**9,982,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	350,000	385,000	423,500
	2210302 Accommodation - Domestic Travel	5,850,000	6,435,000	7,078,500
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	50,000	55,000	60,500
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**5,000,000**	**5,500,000**	**6,050,000**
	2210403 Daily Subsistence Allowance	5,000,000	5,500,000	6,050,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,535,000**	**1,688,500**	**1,857,350**
	2210502 Publishing and Printing Services	485,000	533,500	586,850
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	550,000	605,000
	2210505 Trade Shows and Exhibitions	250,000	275,000	302,500
	2210599 Printing, Advertising - Other	300,000	330,000	363,000
	2210700 Training Expenses	**850,000**	**935,000**	**1,028,500**
	2210703 Production and Printing of Training Materials	150,000	165,000	181,500
	2210799 Training Expenses - Other (Bud	700,000	770,000	847,000
	2210800 Hospitality Supplies and Services	**1,750,000**	**1,925,000**	**2,117,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	275,000	302,500
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,650,000	1,815,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**250,000**	**275,000**	**302,500**

4562 FINANCE & ECONOMIC PLANNING – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates 2027/2028**	**2028/2029**
	2220101 Maintenance Expenses - Motor Vehicles	250,000	275,000	302,500
	2220200 Routine Maintenance - Other Assets	**250,000**	**275,000**	**302,500**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	150,000	165,000	181,500
	3111000 Purchase of Office Furniture and General Equipment	**550,000**	**605,000**	**665,500**
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111002 Purchase of Computers, Printers and other IT Equipment	300,000	330,000	363,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**8,000,000**	**8,800,000**	**9,680,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	5,500,000	6,050,000	6,655,000
	3111403 Research	500,000	550,000	605,000
	3111499 Research, Feasibility Studies	2,000,000	2,200,000	2,420,000
	Gross Expenditure..... KShs.	**26,685,000**	**29,353,500**	**32,288,850**
	Net Expenditure..... KShs.	**26,685,000**	**29,353,500**	**32,288,850**
4562001100 External Resource Mobilization	**Net Expenditure..... KShs.**	**26,685,000**	**29,353,500**	**32,288,850**
4562000000 FINANCE AND ECONOMIC PLANNING	**Net Expenditure..... KShs.**	**1,464,385,432**	**1,610,955,975**	**1,772,051,573**

4562 FINANCE & ECONOMIC PLANNING – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4562000101 Finance & Economic Planning Headquarters	**3110200 Construction of Building**	279,978,753	307,976,628	338,774,291
	3110299 Construction of Buildings - Ot	279,978,753	307,976,628	338,774,291
	3110300 Refurbishment of Buildings	1,000,000	1,100,000	1,210,000
	3110399 Refurbishment of Buildgs - Oth	1,000,000	1,100,000	1,210,000
	3110500 Construction and Civil Works	23,600,000	25,960,000	28,556,000
	3110504 Other Infrastructure and Civil Works	23,600,000	25,960,000	28,556,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	20,306,900	22,337,590	24,571,349
	3111112 Purchase of Software	20,306,900	22,337,590	24,571,349
	Gross Expenditure..... KShs.	**324,885,653**	**357,374,218**	**393,111,640**
	NET EXPENDITURE KShs.	**324,885,653**	**357,374,218**	**393,111,640**
4562000100 Finance & Economic Planning	**NET EXPENDITURE KShs.**	**324,885,653**	**357,374,218**	**393,111,640**
4562000501 Procurement Headquarters	**3111000 Purchase of Office Furniture and General Equipment**	5,000,000	5,500,000	6,050,000
	3111009 Purchase of other Office Equipment	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**5,000,000**	**5,500,000**	**6,050,000**
	NET EXPENDITURE KShs.	**5,000,000**	**5,500,000**	**6,050,000**
4562000500 Procurement	**NET EXPENDITURE KShs.**	**5,000,000**	**5,500,000**	**6,050,000**
4562000801 Debt Management	**2211300 Other Operating Expenses**	529,000,000	581,900,000	640,090,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	529,000,000	581,900,000	640,090,000
	Gross Expenditure..... KShs.	**529,000,000**	**581,900,000**	**640,090,000**
	NET EXPENDITURE KShs.	**529,000,000**	**581,900,000**	**640,090,000**
4562000800 Debt Management	**NET EXPENDITURE KShs.**	**529,000,000**	**581,900,000**	**640,090,000**
4562000901 Resource Mobilization	**3111100 Purchase of Specialised Plant, Equipment and Machinery**	62,700,000	68,970,000	75,867,000
	3111112 Purchase of Software	62,700,000	68,970,000	75,867,000
	Gross Expenditure..... KShs.	**62,700,000**	**68,970,000**	**75,867,000**
	NET EXPENDITURE KShs.	**62,700,000**	**68,970,000**	**75,867,000**
4562000900 Resource Mobilization	**NET EXPENDITURE KShs.**	**62,700,000**	**68,970,000**	**75,867,000**
4562000000 FINANCE AND ECONOMIC PLANNING	**NET EXPENDITURE KShs.**	**921,585,653**	**1,013,744,218**	**1,115,118,640**

VOTE 4563

COUNTY PUBLIC SERVICE BOARD

Total expenditure summary FY2026/27 and projected estimates for FY2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Nakuru County Public Service Board including Administration, planning and support services and Human resource planning and advisory services.

Part A. Vision

A Cohesive, Efficient and Coherent County Public Service.

Part B. Mission

To formulate Human Resource policies, promote integrated Human Resource practices and provide advisory services to the County Public Service.

Part C. Strategic Objective

The sub-sector's overall goal is to ensure that high standards of professional ethics are maintained and affording adequate and equal opportunities at all levels of the Public Service. The objectives of the Board include: -

(a) To formulate various policies, manuals and guidelines for management of Human Resource procedures and practices.

(b) To promote and evaluate the extent to which values and principles of good governance and values and principles of public service are adhered to in the public service.

(c) To provide advisory services on all Human Resource matters to the County Public Service.

Part D. Performance Overview and Background for Programmes

Mandate

The Board's mandate is drawn from Section 59 of the County Governments Act, (Cap.265) and as stipulated in the Act; the Board's functions include among others:

- To establish and abolish offices in the County Public Service;
- To appoint persons to hold or act in offices of the county public service including in the Boards of cities, Municipalities and urban areas within the county and to confirm appointments;
- To exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this Part;

- To prepare regular reports for submission to the county assembly on the execution of the functions of the Board;
- To promote in the county public service the values and principles referred to in Articles 10 and 232;

Expenditure Trends

During the period under review (2022/23-2024/25), the Board's approved budget for FY 2024/25 was Kshs. 75,874,507, with an expenditure of Kshs. 52,292,289 depicting an absorption rate of 68.9% compared to FY 2023/24 which had a budget allocation of Kshs.78,323,025, against an expenditure of Kshs. 68,377,239 representing an absorption rate of 87.3% while FY 2022/23 had a budget allocation of Kshs. 73,770,001, with an expenditure of Kshs. 62,506,848 representing an absorption rate of 84.7%.

Programme Achievements

In the MTEF period 2022/23-2024/25 the Board achieved the following across its programmes.

- A total of 63 officers against a target of 135 were trained including board members and secretariat in order to enhance service delivery.
- The career progression guidelines for administrators was approved.
- Video conference and automation of offices was achieved at 100%.
- Automation of recruitment process through the Human Resource Information System.
- 1,562 officers were recruited as per departmental requests.
- The Board successfully processed 1,956 promotions, thereby meeting and sustaining promotion requirements across County departments.
- The Board cumulatively re-designated 155 officers following enhanced adherence to requirements.
- The Board maintained its target of 100% compliance with constitutional and statutory requirements in public service appointments throughout the review period.
- Against a target to process all disciplinary cases requests received, the Board finalized 89 cases, with the remaining cases returned to departments for corrective action, demonstrating substantial achievement.
- Board achieved 100% sensitization of staff on Articles 10 and 232 of the Constitution of Kenya, 2010.
- submission of six statutory reports to the county assembly.
- Conducted 17 stakeholders engagement meetings.

Constraints/Challenges

1) Inadequate human resource officers; this leads to delays in processing departmental requests on human resource matters thus overworking the few HR officers leading to burn out.
2) Huge capacity gaps in the departmental HR hence unable to adequately process HR matters
3) Inadequate means of transport leading to the constrained mobility of the Board; the Board is therefore not able to move to all levels of staffs at their work stations to sensitize, promote and evaluate the values and principles articulated in Articles 10 & 232 of the CoK.
4) Budget constraints that hinder the effective implementation of the Board's mandate, including formulation of various HR instruments, promotion and evaluation of principles and values.
5) Bulky recruitment and promotion process as the services are not automated; leads to the process being lengthy, tedious and prone to errors during data entry.
6) Lengthy procurement process leading to delays in acquisition of goods and services, and also resulting in delayed payments leading to accumulation of pending bills hence affecting subsequent budget.
7) Delays in departments making their requisitions for recruitment and promotion of staff leading to unfished processes at the close of Financial year.
8) Inadequate office space leading to overcrowding of the few available space leading to poor working environment, thus low productivity.
9) Lack of tools and skills to interview persons with special needs.

MTEF period 2026/27-2028/29 planned outputs

In the MTEF period 2026/27-2028/29 the Board plans to;

- Approve career progression guidelines for cadres in Nakuru County Public service as per submissions by departments
- Process departmental and other County entities recruitment, promotion and re-designation requests
- Training and development of Board Members and Board secretariat
- Develop and operationalize various HR instruments
- Promote in the public service the values and principles, as articulated in Articles 10 and 232 of Constitution of Kenya
- Evaluation on the extent to which the values and principles as referred in Articles 10 and 232 of Constitution of Kenya are complied with in the public service

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Objective: To Provide Effective And Efficient Service Delivery									
Outcome: Effective And Efficient Service Delivery To Clients And Stakeholders									
S.P 1.1: Administrative Services.	NCPSB	Improved service delivery.	Number of new board members recruited.	0	0	4	2	0	0
			Number of secretariat recruited.	-	-	-	11	7	6
			Number of board members and secretariat trained.	7	7	7	28	32	36
			Implementation of the strategic plan (%)	40	50	100	75	100	100
			NCPSB Service charter developed	-	1	1	0	0	0
			Number of motor vehicles purchased.	2	0	0	1		1
			Number of assorted ICT and office equipment	13	0	0	15	20	0
			Proportion of CPSB Assets Valued	50	-	50	100	100	100
			Proportion of CPSB assets captured in the Asset management system	50	50	50	100	100	100
			Proportion of CPSB assets tagged	50	100	50	100	100	100
			Number of CPSB Staff trained on asset management	34	7	7	7	7	7

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Customer satisfaction Index Report	1	-	-	-	1	-
			Strategic plan developed			1		1	
S.P 1.2: Personnel services.			Compensation to employees (Kshs)	39,642,825	34,436,680	35.7	37.4	39.3	39.3
			Number of secretariat staff promoted.	3	-	13	-	-	35
			Number secretariat staff trained.	52	-	-	52	52	52
S.P 1.3: Financial Services			No. of financial reports generated.	4	4	4	4	4	4
PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES									
Objective: To Facilitate The Recruitment And Development Of A Productive Public Service									
Outcome: Enhanced Productivity In County Public Service									
S.P 2.1: Human Resource Planning	NCPSB	Improved employee productivity and motivation.	Proportion of persons recruited as per departmental requests	100	93.7	100	100	100	100
			Proportion of staff promoted as per departmental requests	100	100	100	100	100	100
			Proportion of staff re-designated as per departmental requests	100	68	100	100	100	100
			Employee Satisfaction index Survey Report	1	0	1	0	1	0
			Compliance to requirements in the CGA recruitment of public officers (%)	100	100	100	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Proportion of disciplinary cases handled & finalized as per departmental submissions	100	75.9	93.7	100	100	100
			HR policies formulated and approved.	2	-	2	0	1	0
			Number of HR policies operationalized.	2	-	2	0	1	0
			Proportion of Schemes of service approved.	As per departmental requests	As per departmental requests	As per departmental requests	100	100	100
			Proportion of staff who have signed the Code of Conduct and Ethics for public officers.	100	100	100	100	100	100
S.P 2.2: Provision of Human Resource Advisory Services		Improved compliance.	Proportion of staff sensitized on Articles 10 and 232 of The Constitution of Kenya.	100	100	100	100	100	100
			Corruption Risk Assessment report.	1	-	-	-	1	-
			Number of reports submitted to the County Assembly.	2	2	2	2	2	2
			Number of stake holders' meetings held annually.	12	2	2	12	12	12

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027–2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: Administration and Planning						
SP 1.1: Administrative Services	23,276,841	13,044,973	31,955,000	34,519,917	37,971,909	41,769,100
SP 1.2: Personnel Services	46,709,666	39,220,949	51,618,268	50,088,673	55,097,540	60,607,294
SP 1.3: Financial Services	175,000	81,331	1,891,144	-	-	-
Total Expenditure Prog 1	**70,161,507**	**52,347,253**	**85,464,412**	**84,608,590**	**93,069,449**	**102,376,394**
Programme 2: Human Resource Planning and Advisory Services						
SP 2.1: Human Resource Planning	4,000,000	1,056,100	7,700,000	19,400,000	21,340,000	23,474,000
SP 2.2: Provision of Human Resource Advisory Services	1,713,000	1,024,152	2,500,000	800,000	880,000	968,000
Total Expenditure Prog 2	**5,713,000**	**2,080,252**	**10,200,000**	**20,200,000**	**22,220,000**	**24,442,000**
Total Expenditure of Vote	**75,874,507**	**54,427,505**	**95,664,412**	**104,808,590**	**115,289,449**	**126,818,394**

Part G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	40,093,400	34,436,680	45,114,412	49,852,399	54,837,639	60,321,403
2200000 Use of goods and services	26,964,841	13,529,311	38,955,000	45,688,924	50,257,817	55,283,598
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	6,616,265	4,784,270	6,503,856	4,436,274	4,879,901	5,367,891
3100000 Acquisition of Non-Financial Assets	200,000		2,091,144	2,050,000	2,255,000	2,480,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	2,000,000	1,677,244	3,000,000	2,780,993	3,059,092	3,365,002
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote	**75,874,507**	**54,427,505**	**95,664,412**	**104,808,590**	**115,289,449**	**126,818,394**

Part H. Summary of Expenditure by Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION AND PLANNING						
Current Expenditure						
2100000 Compensation to Employees	40,093,400	34,436,680	45,114,412	45,652,399	50,217,639	55,239,403
2200000 Use of Goods and Services	21,276,841	11,367,729	28,955,000	30,488,924	33,537,817	36,891,598
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	6,616,265	4,784,270	6,503,856	4,436,274	4,879,901	5,367,891
3100000 Acquisition of Non-Financial Assets	175,000	81,331	1,891,144	1,250,000	1,375,000	1,512,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	2,000,000	1,677,244	3,000,000	2,780,993	3,059,092	3,365,002
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**70,161,507**	**52,347,254**	**85,464,412**	**84,608,590**	**93,069,449**	**102,376,394**
Sub Programme 1.1: Administrative Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	21,276,841	11,367,729	28,955,000	30,488,924	33,537,817	36,891,598
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,250,000	1,375,000	1,512,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	2,000,000	1,677,244	3,000,000	2,780,993	3,059,092	3,365,002
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**23,276,841**	**13,044,973**	**31,955,000**	**34,519,917**	**37,971,909**	**41,769,100**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	40,093,400	34,436,680	45,114,412	45,652,399	50,217,639	55,239,403
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	6,616,265	4,784,270	6,503,856	4,436,274	4,879,901	5,367,891
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**46,709,666**	**39,220,950**	**51,618,268**	**50,088,673**	**55,097,540**	**60,607,294**
Sub Programme 1.3: Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	175,000	81,331	1,891,144			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.3)	**175,000**	**81,331**	**1,891,144**	**-**	**-**	**-**
PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES						
Current Expenditure						
2100000 Compensation to Employees				4,200,000	4,620,000	5,082,000
2200000 Use of Goods and Services	5,688,000	2,080,252	10,000,000	15,200,000	16,720,000	18,392,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	25,000		200,000	800,000	880,000	968,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**5,713,000**	**2,080,252**	**10,200,000**	**20,200,000**	**22,220,000**	**24,442,000**
Sub Programme 2.1: Human Resource Planning						
Current Expenditure						
2100000 Compensation to Employees				4,200,000	4,620,000	5,082,000
2200000 Use of Goods and Services	4,000,000	1,056,100	7,700,000	15,200,000	16,720,000	18,392,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**4,000,000**	**1,056,100**	**7,700,000**	**19,400,000**	**21,340,000**	**23,474,000**
Sub Programme 2.2: Provision of Human Resource Advisory Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	1,688,000	1,024,152	2,300,000		-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	25,000		200,000	800,000	880,000	968,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.2)	**1,713,000**	**1,024,152**	**2,500,000**	**800,000**	**880,000**	**968,000**
Total Budget	**75,874,507**	**54,427,505**	**95,664,412**	**104,808,590**	**115,289,449**	**126,818,394**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Administration	Chairman	1	1	0	0	0	0
	Board Members	5	5	0	0	0	0
	Secretary/CEO	1	1	0	0	0	0
	Director - Human Resource Management and development	1	0	0	0	0	0
	Deputy Director Human Resource Management & Development	1	0	1	1	0	0
	Assistant Director Human Resource Management & Development	1	0	0	0	0	0
	Principal Human Resource Management Officer	2	0	0	2	0	0
	Chief Human Resource Management Officer	3	0	0	1	0	1
	Senior Human Resource Management & Development Officer/ Human Resource Management & Development Officer/ Human Resource Management Assistant 1	6	2	0	3	0	0
	Human Resource Management & Assistant III and II	12	0	3	3	3	3
	Director of Records Management	1	0	0	0	0	0
	Snr Assistant Director of Records Management	1	0	0	0	0	0
	Assistant Director of Records Management	1	0	0	0	0	0
	Principal Records Management Officer	1	0	0	0	0	0
	Chief Records Management Officer	1	0	0	0	0	0
	Senior Records Management Officer	2	0	0	0	0	0
	Records Management Officer II and II	4	1	1	1	1	0
	Senior Deputy Director of Efficiency Monitoring	1	0	0	0	0	0
	Deputy Director of Efficiency Monitoring	1	0	0	0	0	0
	Assistant Director of Efficiency Monitoring	2	0	0	0	0	0
	Efficiency and Monitoring Officer/ Senior Efficiency Monitoring Officer	3	0	0	0	0	0
	Assistant Director Research and Development	1	0	0	0	0	0
	Principal Research Officer	1	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Chief Research Officer	1	0	0	0	0	0
	Research Officer II and I	2	0	0	0	0	0
	Senior Assistant Director ICT Officer	1	0	0	0	0	0
	Assistant Director ICT Officer	1	0	0	0	0	0
	Principal ICT Officer	1	0	0	0	0	0
	Chief ICT Officer	1	0	0	0	0	0
	Senior ICT Officer	2	0	0	0	0	0
	ICT Officer I	3	0	0	0	0	0
	ICT Officer II and I	3	2	0	0	0	0
	Clerical Officers	10	0	5	2	2	1
	Drivers	9	3	0	2	0	1
	Support Staff	5	0	0	0	0	0
	Office Administrative Assistant/Officers	4	1	0	2	1	0
	Reception Assistants	2	0	0	0	0	0
	Security wardens	3	0	0	0	0	0
	Administration Officers	1	0	1	0	0	0
	Accountants	3	3	0	0	0	0
	Economist	1	1	0	0	0	0
	Supply Chain management officers/Assistants	1	2	0	0	0	0
	Legal Officer	1	1	0	0	0	0
	Public Communication officer	1	0	0	0	0	0
	Total Funded Positions	**109**	**26**	**0**	**11**	**7**	**6**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4563 COUNTY PUBLIC SERVICE BOARD – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4563000101 County Public Service Board Headquaters	**2110100 Basic Salaries - Permanent Employees**	**30,453,691**	**33,499,060**	**36,848,966**
	2110101 Basic Salaries - Civil Service	30,453,691	33,499,060	36,848,966
	2110200 Basic Wages - Temporary Employees	**1,625,600**	**1,788,160**	**1,966,976**
	2110201 Contractual Employees	660,000	726,000	798,600
	2110202 Casual Labour - Others	965,600	1,062,160	1,168,376
	2110300 Personal Allowance - Paid as Part of Salary	**11,205,712**	**12,326,283**	**13,558,912**
	2110301 House Allowance	8,148,937	8,963,831	9,860,214
	2110314 Transport Allowance	2,856,000	3,141,600	3,455,760
	2110320 Leave Allowance	181,923	200,115	220,127
	2110399 Personal Allowances paid - Oth	18,852	20,737	22,811
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**2,367,396**	**2,604,136**	**2,864,549**
	2120103 Employer Contribution to Staff Pensions Scheme	2,367,396	2,604,136	2,864,549
	2210100 Utilities Supplies and Services	**1,350,000**	**1,485,000**	**1,633,500**
	2210101 Electricity	700,000	770,000	847,000
	2210102 Water and sewerage charges	500,000	550,000	605,000
	2210103 Gas expenses	50,000	55,000	60,500
	2210106 Utilities, Supplies- Other (	100,000	110,000	121,000
	2210200 Communication, Supplies and Services	**2,938,924**	**3,232,816**	**3,556,098**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,200,000	2,420,000
	2210202 Internet Connections	800,000	880,000	968,000
	2210203 Courier and Postal Services	138,924	152,816	168,098
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,000,000**	**6,600,000**	**7,260,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	1,500,000	1,650,000	1,815,000
	2210303 Daily Subsistence Allowance	1,500,000	1,650,000	1,815,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	500,000	550,000	605,000
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,650,000	1,815,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**360,000**	**396,000**	**435,600**
	2210403 Daily Subsistence Allowance	360,000	396,000	435,600
	2210500 Printing, Advertising and Information Supplies and Services	**4,490,000**	**4,939,000**	**5,475,250**

4563 COUNTY PUBLIC SERVICE BOARD – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	350,000	385,000	465,850
	2210504 Advertising, Awareness and Publicity Campaigns	3,140,000	3,454,000	3,799,400
	2210599 Printing, Advertising - Other	1,000,000	1,100,000	1,210,000
	2210700 Training Expenses	**4,000,000**	**4,400,000**	**4,840,000**
	2210708 Trainer Allowance	2,000,000	2,200,000	2,420,000
	2210799 Training Expenses - Other (Bud	2,000,000	2,200,000	2,420,000
	2210800 Hospitality Supplies and Services	**2,000,000**	**2,200,000**	**2,420,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2210900 Insurance Costs	**2,500,000**	**2,750,000**	**3,025,000**
	2210910 Medical Insurance	2,500,000	2,750,000	3,025,000
	2211000 Specialised Materials and Supplies	**550,000**	**605,000**	**665,500**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	50,000	55,000	60,500
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	550,000	605,000
	2211100 Office and General Supplies and Services	**1,730,000**	**1,903,000**	**2,093,300**
	2211102 Supplies and Accessories for Computers and Printers	150,000	165,000	181,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	700,000	770,000	847,000
	2211199 Office and General Supplies -	880,000	968,000	1,064,800
	2211300 Other Operating Expenses	**670,000**	**737,000**	**810,700**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	660,000	726,000
	2211323 Laundry Expenses	70,000	77,000	84,700
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**3,200,000**	**3,520,000**	**3,872,000**
	2220101 Maintenance Expenses - Motor Vehicles	3,200,000	3,520,000	3,872,000
	2220200 Routine Maintenance - Other Assets	**700,000**	**770,000**	**847,000**
	2220202 Maintenance of Office Furniture and Equipment	300,000	330,000	363,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	200,000	220,000	242,000
	2220210 Maintenance of Computers, Software, and Networks	200,000	220,000	242,000
	2710100 Government Pension and Retirement Benefits	**4,436,274**	**4,879,901**	**5,367,892**
	2710102 Gratuity - Civil Servants	4,198,422	4,618,264	5,080,091
	2710111 NSSF Pensions	237,852	261,637	287,801
	3111000 Purchase of Office Furniture and General Equipment	**1,100,000**	**1,210,000**	**1,331,000**
	3111001 Purchase of Office Furniture and Fittings	400,000	440,000	484,000
	3111005 Purchase of Photocopiers	500,000	550,000	605,000
	3111009 Purchase of other Office Equipment	200,000	220,000	242,000

4563 COUNTY PUBLIC SERVICE BOARD – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**150,000**	**165,000**	**181,500**
	3111112 Purchase of Software	150,000	165,000	181,500
	Gross Expenditure..... KShs.	**81,827,597**	**90,010,356**	**99,053,743**
	Net Expenditure..... KShs.	**81,827,597**	**90,010,356**	**99,053,743**
4563000100 County Public Service Board	**Net Expenditure..... KShs.**	**81,827,597**	**90,010,356**	**99,053,743**
4563000201 HR Advisory Services Headquarters	**2110100 Basic Salaries - Permanent Employees**	**4,200,000**	**4,620,000**	**5,082,000**
	2110101 Basic Salaries - Civil Service	4,200,000	4,620,000	5,082,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,000,000**	**5,500,000**	**6,050,000**
	2210302 Accommodation - Domestic Travel	2,000,000	2,200,000	2,420,000
	2210303 Daily Subsistence Allowance	1,500,000	1,650,000	1,815,000
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,650,000	1,815,000
	2210500 Printing , Advertising and Information Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210502 Publishing and Printing Services	800,000	880,000	968,000
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210700 Training Expenses	**5,300,000**	**5,830,000**	**6,413,000**
	2210708 Trainer Allowance	2,000,000	2,200,000	2,420,000
	2210799 Training Expenses - Other (Bud	3,300,000	3,630,000	3,993,000
	2210800 Hospitality Supplies and Services	**4,000,000**	**4,400,000**	**4,840,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,200,000	2,420,000
	2210802 Boards, Committees, Conferences and Seminars	2,000,000	2,200,000	2,420,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**800,000**	**880,000**	**968,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	400,000	440,000	484,000
	3111499 Research, Feasibility Studies	400,000	440,000	484,000
	Gross Expenditure..... KShs.	**20,200,000**	**22,220,000**	**24,442,000**
	Net Expenditure..... KShs.	**20,200,000**	**22,220,000**	**24,442,000**
4563000200 HR Advisory Services	**Net Expenditure..... KShs.**	**20,200,000**	**22,220,000**	**24,442,000**
4563000000 COUNTY PUBLIC SERVICE BOARD	**Net Expenditure..... KShs.**	**102,027,597**	**112,230,356**	**123,495,743**

4563 COUNTY PUBLIC SERVICE BOARD – DEVELOPMENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
			ProjectionYr1	**ProjectionYr2**
		Kshs.	**Kshs.**	**Kshs.**
4563000101 County Public Service Board Headquaters	**3111100 Purchase of Specialised Plant, Equipment and Machinery**	2,780,993	3,059,092	3,365,002
	3111110 Purchase of Generators	2,780,993	3,059,092	3,365,002
	Gross Expenditure..... KShs.	**2,780,993**	**3,059,092**	**3,365,002**
	NET EXPENDITURE KShs.	**2,780,993**	**3,059,092**	**3,365,002**
4563000100 County Public Service Board	**NET EXPENDITURE KShs.**	**2,780,993**	**3,059,092**	**3,365,002**
4563000000 COUNTY PUBLIC SERVICE BOARD	**NET EXPENDITURE KShs.**	**2,780,993**	**3,059,092**	**3,365,002**

VOTE 4565

HEALTH SERVICES

Total expenditure summary for FY 2026/27 and projected estimates for FY 2027/28 and FY 2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Department of Health Services including Administration and Planning, Preventive and Promotive Health Services, Health Curative and Rehabilitative Services.

Part A. Vision

A Healthy County

Part B. Mission

To provide integrated quality health services for all.

Part C. Strategic Objective

1) **Programme 1: Administration, operational research and Planning**
   Objective: To implement and enact evidence-based policies that relates to resource mobilization, Planning and strengthening health care.
2) **Programme 2: Preventive and Promotive Health Services**
   Objective: To reduce disease burden associated with environmental health risk factors and unhealthy lifestyle.
3) **Programme 3: Health curative and rehabilitative services.**
   Objective: To provide essential quality health Services that is affordable, equitable, accessible and responsive to client needs.

Part D. Performance Overview and Background for Programmes

To promote access to quality health care services in the County, the department is mandated to:

a) Manage county health facilities and pharmacies
b) Manage ambulance services and referral system
c) Promote primary health care
d) License and control of undertakings that sell food to the public
e) Manage cemeteries, funeral parlors and crematoria
f) Manage medical waste removal and disposal

Expenditure Trends

The Department's approved budgets increased steadily from KSh 7.32B (2022/23) to KSh 8.62B (2024/25), while actual expenditures rose from KSh 5.61B to KSh 6.47B over the same period. Budget absorption remained relatively stable, moving from 77% (2022/23) to 74% (2023/24) and slightly improving to 75% (2024/25), attributed to better expenditure monitoring, timely disbursements, and improved implementation. Own Source Revenue (OSR) showed overall growth, rising from KSh 1.52B (2022/23) to KSh 1.80B (2024/25) despite a slight dip in 2023/24. These funds were reinvested in health facilities under FIF regulations to enhance service quality. Pending bills stood at KSh 1.21B as of June 2025, with KSh 726M eligible and KSh 488M ineligible.

Major achievements based on planned outputs for the previous funding period

- EMR expanded to 14 facilities; progress toward Taifa Care System automation by 2027.
- Workforce grew by 11.8%; 256 staff confirmed to permanent terms; 557 promoted.
- Over 150 projects completed, 10+ dispensaries operationalized, and hospitals upgraded.
- 16 PCNs rolled out; 268 outreaches reached 12,000+ people.
- Achieved 90% ODF status in targeted areas; improved WASH systems.
- Teenage pregnancy reduced to 12.5%; 8,000+ GBV cases managed.
- Coverage reached 87%; 3,193 CHPs conducted 816,000 visits.
- Reduced malnutrition; improved breastfeeding and supplementation outcomes.
- HIV viral suppression at 95%; TB program screened 1.99M people with 84% success rate.
- Expanded outreach and rehabilitative services.

Constraints and challenges in implementing the budget

- Shortage of 800+ health workers
- Budget delays affecting implementation
- Outdated infrastructure and equipment
- Weak ICT systems (internet, power issues)
- Frequent stock-outs due to fragile supply chains
- Rising disease burden (communicable & NCDs)
- Gaps in community health coverage
- Limited maintenance funding
- Poor healthcare waste management
- Weak partner coordination
- Urbanization pressure on services
- Challenges integrating TB services in congested facilities

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

- ✓ **Digital Health:** 100% EMR coverage across facilities
- ✓ **Infrastructure:** 15 new/upgraded facilities; full asset valuation and titling
- ✓ **Human Resources:** 2,700+ new hires; 5,000 promotions; 600 staff trained annually
- ✓ **Primary Health Care:** 410 CHUs; 4,000+ CHPs supported; 57,493 households insured
- ✓ **Service Delivery:** 90% skilled deliveries, 90% immunization coverage, Improved nutrition outcomes
- ✓ **Public Health & WASH:** 100% outbreak detection, Universal access to sanitation and school handwashing facilities
- ✓ **Disease Control:** 95% HIV viral suppression, 91% TB treatment success
- ✓ **Commodities & Diagnostics:** Reduce stock-outs below 30%, Expand X-ray services to 17 facilities
- ✓ **Emergency & Specialized Care:** 6 new ambulances, Expanded oncology, blood transfusion, and palliative care services

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027- 2028/2029

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Objective: To Implement And Enact Evidence-Based Policies That Relates To Resource Mobilization, Planning And Strengthening Health Care									
Outcome: Effective And Efficient Service Delivery To Clients And Stakeholders									
1.1 Health Information Systems	Directorate of Administration and Planning	Improved management and quality of medical records	Proportion of facilities using integrated EMR	14	3	30	53	80	100
			Quarterly data quality audits	4	4	4	4	4	4
1.2 Leadership and Governance		Improved management and governance of health facilities	Proportion of health facilities with HFMC/Boards	100	96	100	100	100	100
			Number of stakeholders' meetings held	2	1	2	2	2	2
			Quarterly integrated supervisory visits	4	4	4	4	4	4
			Annual work plan	1	1	1	1	1	1
			Strategic plan developed	1	0	-	-	-	1
			Quarterly M&E field visits	4	4	4	4	4	4
		Enhanced Asset management	Number facilities with assets valued	30	0	35	40	40	2
			No of health facilities with title deeds	92	32	127	162	197	50
1.3 Human Resource for Health		Improved human resource productivity	Number of health workers trained on professional short courses	193	54	193	193	193	200
			Number of staff recruited	907	245	104	252	284	285
			Number of staff promoted	1576	271	271	500	500	700
			Compensation to employees	4.5B	4.05B	5.5B	6.1B	6.7B	6.74B

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	65.3	100	100	100	100
1.4 Research and development		Enhanced evidence-based intervention	Number of health research forums held	4	11	11	12	12	12
1.5 Health Infrastructure		Improved access to quality health services	Number of new health facilities operationalized	3	9	3	4	4	5
			Number of new level IV health facilities constructed	1	2	1	1	1	0
			Number of health facilities renovated	6	9	11	11	14	16
			Number of health facilities and cemeteries with perimeter wall	5	1	8	11	14	16
			Number of health facilities with functional ICT infrastructure	23	3	46	70	100	50
			Proportion of health facilities with a master plan	30	0	45	60	75	2
			Level IV facilities' functional optimality rapid evaluation conducted	-	-	1	-	-	-
PROGRAMME 2: PREVENTIVE AND PROMOTIVE SERVICES									
Objective: To Reduce Disease Burden Associated With Environmental Health Risk Factors And Unhealthy Lifestyle									
Outcome: Reduced Preventable Conditions And Lifestyle Diseases									
2.1 Primary health care	Directorate of Public Health	Enhanced primary care networks	No of Primary Health Care Networks established	2	16	2	2	3	1

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of functional CHUs	378	350	386	394	402	410
			Number of new CHUs established	8	0	8	8	8	8
			PCNs' functionality rapid evaluation conducted	-	1	1	1	1	1
		Enhanced social welfare	Number of support groups for patients with chronic diseases formed	2	39	2	2	3	3
			Number of indigent households with health insurance cover	47,407	0	49,778	52,267	54,880	57,493
			Number of indigent patients benefiting from medical waivers	5,212	-	5108	5,055	5,006	4,505
		Improved access to Mental Health & **Psychosocial Support**	Number of health facilities offering mental health and psychosocial support (MHPSS) Services	3	2	3	3	4	6
			Number of health service workers sensitized on mental health Gap intervention programme	40	80	40	40	100	100
		Improved uptake of Adult Vaccination	Number of Health care workers vaccinated against Hepatitis B, Influenza	-	-	3,000	3,000	3000	1000

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.2: Environmental Health and Sanitation		Improved sanitation and hygiene	Number of new school health clubs formed/reactivated	300	563	563	300	300	300
			Number of new public toilets constructed	5	0	0	1	2	2
			Acreage of cemetery land purchased	40	0	0	10	5	5
			Number of new infection prevention and control (IPC) /Safety Committees formed/ operationalized	10	10	10	10	10	10
			Number of new villages certified to be open defecation free (ODF)	200	305	305	180	0	0
			Percentage of households with functional toilets	94	95	95	96	97	100
			Number of schools with functional hand-washing facilities	3,156	3461	3,336	3,496	3,621	3670
			Number of new health facilities equipped with modern incinerators	3	0	0	2	2	2
			Number of households sprayed for Neglected Tropical Disease (NTD) vectors	8,000	300	300	300	300	300
SP 2.3: Human Resource		Improved human resource productivity	Number of CHPs receiving stipends	3700	3306	3780	3860	3940	4020

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.4: Disease Surveillance and Emergency Response		Improve disease surveillance and reporting	Percentage of outbreaks detected and reported within 48hrs of notification	100	100	100	100	100	100
SP 2.5: Health Promotive Services (ACSM)		Increased health awareness	World health day commemorated	1	1	1	1	1	1
			Percentage of households sensitized	84	88.3	86	89	91	95
SP 2.6: HIV Programme & TB		Improved HIV prevention, awareness, and treatment	Number of active support groups for people living with HIV/AIDs (PLHIV)	74	344	85	96	107	118
			Percentage of HIV/AIDs positive pregnant mothers on PMTCT programme	100	98	98	99	99	99
			HIV/AIDs viral-suppression rate	95	94.5	95	95	95	95
		Improved TB detection and treatment	Proportion of patients diagnosed with TB and put on treatment	100	100	100	100	100	100
			Percentage of TB patients completing treatment successfully	87	84.3	88	89	90	91
			Number of screenings done in congregate setting groupings	231	45	242	253	264	44
SP 2.7: Nutrition		Improved child health and nutrition	Percentage of children 6-59 months receiving Vitamin A supplements	85	95	90	93	95	95

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Percentage of pregnant women receiving iron folic acid supplements	90	78	85	87	90	90
			Percentage of children 0-6 months exclusively breastfed	90	90	75	80	85	90
			Percentage of children less than 5 years who are underweight	7	4	6	5	4	3.5
SP 2.8: Reproductive Health & Immunization		Improved maternal and reproductive health	Percentage of pregnant women attending at least Four ANC visits	60	48	70	75	80	82
			Percentage of deliveries conducted by skilled health workers	90	75	80	85	89	90
			Percentage of women of reproductive age receiving family planning commodities	70	53	55	60	65	70
			Number of health facilities offering long-acting reversible contraceptives (LARCS)	400	532	479	486	493	550
			Percentage of fully immunized children	90	79	85	85	90	90
			Percentage of girls 10-14 years vaccinated with HPV vaccine	58	57	60	65	70	72

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 3: CURATIVE AND REHABILITATIVE SERVICES									
Objective: To Provide Essential Quality Health Services That Is Affordable, Equitable, Accessible, And Responsive To Client Needs									
Outcome: Improved Quality Of Curative Healthcare									
3.1 Provision of essential services in all levels	Directorate of Medical Services	Improved supply of drugs and non-pharmaceuticals	Amount expended for procurement of drugs and non-pharmaceuticals (in Millions)	1319	851.3	985.5	1,000	1,300	1,700
			Percentage of Health facilities stocked out of tracer Medical drugs	50	45	45	40	35	30
			Percentage of Health facilities stocked out of tracer Non-pharmaceuticals	45	40	40	35	30	25
		Improved Diagnostic, testing, treatment, and surgical services	Number of laboratories upgraded to meet required ISO-standards	2	3	2	2	2	2
			Number of Level IV & V facilities with functional X ray services	13	1	9	13	15	17
			Number of dental units operationalised in health facilities	2	1	2	2	2	2
			Number of Sub-County hospitals with functional theatres	7	7	8	9	10	11
		Improve Healthcare support services	Number of blood donation and transfusion centres established	2	0	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of facilities with functional funeral homes	2	7	2	4	4	4
		Strengthen GBV Response and management	Number of health facilities with functional GBV clinics	3	5	3	3	3	2
			Number of HCWs trained in GBV clinical/Forensic and data tools management	-	-	75	50	50	50
			Number of CHPs trained in GBV, human rights, HIV/TB and referral directory	-	-	120	150	250	150
		Improved emergency response	Number of functional Advanced Cardiac Life Support (ACLS) ambulances acquired	2	0	0	0	2	4
3.2 Elimination of Communicable and Non-communicable diseases		Increased uptake of oncology services	Percentage of women of reproductive age screened for cervical cancer	50	59	50	55	60	65
			Number of patients accessing oncology services	2,100	6,968	2,700	3,700	4,700	7,000
		Improved chronic disease management and access to care	Number of operational palliative care centres	2	2	2	2	2	2
			Proportion of population with diabetes cases newly diagnosed and linked to care	2.41	31,456	2.64	2.86	3.09	3.2

Programme	Delivery Unit	Key Outputs	Key performance indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Proportion of population with hypertensive cases newly diagnosed and linked to care	4.31	62,129	4.54	4.77	5	5.1

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027–2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION AND PLANNING						
SP 1.1: Health Information System	11,800,000	3,245,767	7,000,000	2,031,797	2,234,977	2,458,474
SP 1.2: Governance and Leadership	720,743,733	474,979,657	598,436,096	274,177,577	301,595,335	331,754,868
SP 1.3: Human Resource Management	4,029,026,658	3,511,291,440	4,045,654,195	4,108,449,583	4,519,294,542	4,971,223,996
SP 1.4: Research and Development	3,500,000	645,525	2,000,000	903,021	993,323	1,092,655
SP 1.5: Health Infrastructure and Development	9,800,000	3,379,767	5,500,000	1,505,035	1,655,538	1,821,092
Total Expenditure Prog 1	**4,774,870,391**	**3,993,542,156**	**4,658,590,291**	**4,387,067,013**	**4,825,773,714**	**5,308,351,086**
PROGRAMME 2: HEALTH PREVENTIVE AND PROMOTIVE SERVICES						
SP 2.1: Primary Health Care	741,523,655	53,465,221	459,219,123	784,517,880	862,969,668	949,266,634
SP 2.2: Environmental Health and Sanitation	2,100,000	1,008,070	8,300,000	1,962,681	2,158,949	2,374,844
SP 2.3: Human Resource	225,039,940	66,238,750	215,619,940	198,780,000	218,658,000	240,523,800
SP 2.4: Disease Surveillance and Emergency Response	1,000,000	802,400	1,800,000	2,198,203	2,418,023	2,659,826
SP 2.5: Health Promotive	1,000,000	893,530	3,500,000	3,506,051	3,856,656	4,242,322
SP 2.6: HIV Programme & TB	2,000,000	457,000	3,100,000	1,177,609	1,295,370	1,424,907
SP 2.7: Nutrition	28,810,236	13,179,193	21,106,108	7,061,641	7,767,805	8,544,586
SP 2.8: Reproductive Health & Immunization	3,250,000	2,494,100	7,000,000	2,119,696	2,331,666	2,564,832
Total Expenditure Prog 2	**1,004,723,831**	**138,538,264**	**719,645,171**	**1,001,323,761**	**1,101,456,137**	**1,211,601,750**
PROGRAMME 3: HEALTH CURATIVE AND REHABILITATIVE SERVICES						
SP 3.1: Provision of Essential Health Services in all levels	2,174,602,677	1,760,110,852	2,492,285,615	2,081,400,697	2,289,540,766	2,518,494,843
SP 3.2: Elimination of Communicable and Non-Communicable Diseases	2,300,000		1,000,000	1,080,000	1,188,000	1,306,800
SP 3.3: Human Resource	660,978,348	577,417,095	699,699,766	682,092,590	750,301,849	825,332,034
Total Expenditure Prog 3	**2,837,881,025**	**2,337,527,947**	**3,192,985,381**	**2,764,573,287**	**3,041,030,616**	**3,345,133,677**
TOTAL VOTE	**8,617,475,248**	**6,469,608,367**	**8,571,220,843**	**8,152,964,061**	**8,968,260,467**	**9,865,086,514**

Part G. Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	4,800,715,455	4,102,212,968	4,722,287,327	4,806,131,823	5,286,745,006	5,815,419,506
2200000 Use of goods and services	2,180,359,732	1,766,288,718	1,961,584,125	1,885,957,219	2,074,552,941	2,282,008,235
2400000 Interest Payments						
2600000 Current grants and other Transfers	625,000	594,080	800,000	1,080,000	1,188,000	1,306,800
2700000 Social Benefits	114,329,491	52,734,317	238,686,574	183,190,350	201,509,385	221,660,324
3100000 Acquisition of Non-Financial Assets	42,449,329	19,729,152	28,538,507	38,274,935	42,102,428	46,312,671
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	855,034,270	162,122,261	1,064,771,928	498,624,567	548,487,024	603,335,726
Capital Transfers Govt. Agencies	623,961,971	365,926,871	554,552,382	739,705,166	813,675,683	895,043,251
Other development						
Total Expenditure of Vote	**8,617,475,248**	**6,469,608,367**	**8,571,220,843**	**8,152,964,061**	**8,968,260,467**	**9,865,086,514**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION AND PLANNING						
Current Expenditure						
2100000 Compensation to Employees	3,956,173,718	3,497,423,149	3,972,868,697	4,052,585,114	4,457,843,626	4,903,627,988
2200000 Use of goods and services	724,268,733	477,880,424	610,936,096	276,209,374	303,830,312	334,213,343
2400000 Interest Payments						
2600000 Current grants and other Transfers	375,000	345,000				
2700000 Social Benefits	72,852,940	13,868,291	72,785,498	55,864,469	61,450,916	67,596,008
3100000 Acquisition of Non-Financial Assets	21,200,000	4,025,292	2,000,000	2,408,056	2,648,861	2,913,747
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**4,774,870,391**	**3,993,542,156**	**4,658,590,291**	**4,387,067,013**	**4,825,773,714**	**5,308,351,086**
Sub-Programme 1.1: Health Information System						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	6,800,000	3,245,767	7,000,000	2,031,797	2,234,977	2,458,474
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	5,000,000				-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**11,800,000**	**3,245,767**	**7,000,000**	**2,031,797**	**2,234,977**	**2,458,474**
Sub-Programme 1.2: Governance and Leadership						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	717,468,733	474,634,657	598,436,096	274,177,577	301,595,335	331,754,868

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers	375,000	345,000				
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,900,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**720,743,733**	**474,979,657**	**598,436,096**	**274,177,577**	**301,595,335**	**331,754,868**
Sub-Programme 1.3: Human Resource Management						
Current Expenditure						
2100000 Compensation to Employees	3,956,173,718	3,497,423,149	3,972,868,697	4,052,585,114	4,457,843,626	4,903,627,988
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	72,852,940	13,868,291	72,785,498	55,864,469	61,450,916	67,596,008
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**4,029,026,658**	**3,511,291,440**	**4,045,654,195**	**4,108,449,583**	**4,519,294,542**	**4,971,223,996**
Sub-Programme 1.4: Research and Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	3,500,000	645,525	2,000,000	903,021	993,323	1,092,655
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.4	**3,500,000**	**645,525**	**2,000,000**	**903,021**	**993,323**	**1,092,655**
Sub-Programme 1.5: Health Infrastructure and Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			5,500,000		-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	9,800,000	3,379,767		1,505,035	1,655,538	1,821,092
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.5	**9,800,000**	**3,379,767**	**5,500,000**	**1,505,035**	**1,655,538**	**1,821,092**
PROGRAMME 2: HEALTH PREVENTIVE AND PROMOTIVE SERVICES						
Current Expenditure						
2100000 Compensation to Employees	225,039,940	66,238,750	215,619,940	198,780,000	218,658,000	240,523,800
2200000 Use of goods and services	21,673,325	5,655,100	75,252,190	228,161,617	250,977,779	276,075,557
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				18,680,708	20,548,779	22,603,657
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	704,551,164	35,914,873	395,189,291	385,466,620	424,013,282	466,414,610
Capital Transfers To Govt. Agencies	53,459,403	30,729,541	33,583,750	170,234,815	187,258,296	205,984,126
Other Development						
Total Expenditure Prog 2	**1,004,723,831**	**138,538,264**	**719,645,171**	**1,001,323,761**	**1,101,456,137**	**1,211,601,750**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.1: Primary Health Care						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	823,325		40,446,082	210,135,736	231,149,310	254,264,241
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				18,680,708	20,548,779	22,603,657
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	704,551,164	35,914,873	395,189,291	385,466,620	424,013,282	466,414,610
Capital Transfers To Govt. Agencies	36,149,166	17,550,348	23,583,750	170,234,815	187,258,296	205,984,126
Other Development						
Total Expenditure SP 2.1	**741,523,655**	**53,465,221**	**459,219,123**	**784,517,880**	**862,969,668**	**949,266,634**
Sub-Programme 2.2: Environmental Health and Sanitation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	2,100,000	1,008,070	8,300,000	1,962,681	2,158,949	2,374,844
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**2,100,000**	**1,008,070**	**8,300,000**	**1,962,681**	**2,158,949**	**2,374,844**
Sub-Programme 2.3: Human Resource						
Current Expenditure						
2100000 Compensation to Employees	225,039,940	66,238,750	215,619,940	198,780,000	218,658,000	240,523,800
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**225,039,940**	**66,238,750**	**215,619,940**	**198,780,000**	**218,658,000**	**240,523,800**
Sub-Programme 2.4: Disease Surveillance and Emergency Response						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,000,000	802,400	1,800,000	2,198,203	2,418,023	2,659,826
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**1,000,000**	**802,400**	**1,800,000**	**2,198,203**	**2,418,023**	**2,659,826**
Sub-Programme 2.5: Health Promotive						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,000,000	893,530	3,500,000	3,506,051	3,856,656	4,242,322
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.5	**1,000,000**	**893,530**	**3,500,000**	**3,506,051**	**3,856,656**	**4,242,322**
Sub-Programme 2.6: HIV Programme & TB						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	2,000,000	457,000	3,100,000	1,177,609	1,295,370	1,424,907
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.6	**2,000,000**	**457,000**	**3,100,000**	**1,177,609**	**1,295,370**	**1,424,907**
Sub-Programme 2.7: Nutrition						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	11,500,000		11,106,108	7,061,641	7,767,805	8,544,586
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies	17,310,236	13,179,193	10,000,000		-	-
Other Development						
Total Expenditure SP 2.7	**28,810,236**	**13,179,193**	**21,106,108**	**7,061,641**	**7,767,805**	**8,544,586**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.8: Reproductive Health & Immunization						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,250,000	2,494,100	7,000,000	2,119,696	2,331,666	2,564,832
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.8	**3,250,000**	**2,494,100**	**7,000,000**	**2,119,696**	**2,331,666**	**2,564,832**
PROGRAMME 3: CURATIVE AND REHABILITATIVE SERVICES						
Current Expenditure						
2100000 Compensation to Employees	619,501,797	538,551,069	533,798,690	554,766,709	610,243,380	671,267,718
2200000 Use of goods and services	1,434,417,674	1,282,753,194	1,275,395,839	1,381,586,227	1,519,744,850	1,671,719,335
2400000 Interest Payments						
2600000 Current grants and other Transfers	250,000	249,080	800,000	1,080,000	1,188,000	1,306,800
2700000 Social Benefits	41,476,551	38,866,026	165,901,076	127,325,881	140,058,469	154,064,316
3100000 Acquisition of Non-Financial Assets	21,249,329	15,703,860	26,538,507	17,186,171	18,904,788	20,795,267
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	150,483,106	126,207,388	669,582,637	113,157,947	124,473,742	136,921,116
Capital Transfers To Govt. Agencies	570,502,568	335,197,330	520,968,632	569,470,351	626,417,387	689,059,125
Other Development						
Total Expenditure Prog 3	**2,837,881,025**	**2,337,527,947**	**3,192,985,381**	**2,764,573,287**	**3,041,030,616**	**3,345,133,677**
Sub-Programme 3.1: Provision of Essential Health Services in all levels						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,432,117,674	1,282,753,194	1,274,395,839	1,381,586,227	1,519,744,850	1,671,719,335
2400000 Interest Payments						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current grants and other Transfers	250,000	249,080	800,000		-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	21,249,329	15,703,860	26,538,507	17,186,171	18,904,788	20,795,267
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	150,483,106	126,207,388	669,582,637	113,157,947	124,473,742	136,921,116
Capital Transfers To Govt. Agencies	570,502,568	335,197,330	520,968,632	569,470,351	626,417,387	689,059,125
Other Development						
Total Expenditure SP 3.1	**2,174,602,677**	**1,760,110,852**	**2,492,285,615**	**2,081,400,697**	**2,289,540,766**	**2,518,494,843**
Sub-Programme 3.2: Elimination of Communicable and Non-Communicable Diseases						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	2,300,000		1,000,000		-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers				1,080,000	1,188,000	1,306,800
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.2	**2,300,000**	**-**	**1,000,000**	**1,080,000**	**1,188,000**	**1,306,800**
Sub-Programme 3.3: Human Resource						
Current Expenditure						
2100000 Compensation to Employees	619,501,797	538,551,069	533,798,690	554,766,709	610,243,380	671,267,718
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	41,476,551	38,866,026	165,901,076	127,325,881	140,058,469	154,064,316
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.3	**660,978,348**	**577,417,095**	**699,699,766**	**682,092,590**	**750,301,849**	**825,332,034**
TOTAL EXPENDITURE	**8,617,475,248**	**6,469,608,367**	**8,571,220,843**	**8,152,964,061**	**8,968,260,467**	**9,865,086,514**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	CECM Health Services	1	1	0	0	0	0
	Chief Officers	2	2	0	0	0	0
	Chief Medical Specialist	5	0	0	0	0	0
	Senior Medical Specialist	20	11	0	0	0	0
	Medical Specialist I	40	24	0	0	0	0
	Medical Specialist II	80	67	2	4	4	5
	Medical Officer/ Senior Medical Officer	160	43	1	15	25	25
	Chief Dental Specialist	1	0	0	0	0	0
	Senior Dental Specialist	3	2	0	0	0	0
	Dental specialist 1	6	3	0	0	0	0
	Dental specialist 11	11	10	0	0	0	0
	Dental Officer/ Senior dental officer	22	1	1	5	5	7
	Chief Dental Technologists	1	0	0	0	0	0
	Chief Dental Technologists	2	1	0	0	0	0
	Deputy Chief Dental Technologists	4	2	0	0	0	0
	Senior Dental Technologists	8	1	0	0	0	0
	Dental Technologists I	13	0	0	0	0	0
	Dental Technologists III/Dental Technologists II	25	0	1	0	0	0
	Chief pharmaceutical specialist	1	0	0	0	0	0
	Senior pharmaceutical specialist	7	2	0	0	0	0
	Pharmaceutical specialist 1	14	10	0	0	0	0
	Pharmaceutical specialist 11	28	26	0	0	0	0
	Pharmacist/ Senior Pharmacist	55	5	0	10	15	15
	Senior Principal Pharmaceutical Technologist	1	0	0	0	0	0
	Chief Pharmaceutical Technologists	3	1	0	0	0	0
	Senior Pharmaceutical Technologists	7	8	0	0	0	0
	Senior Pharmaceutical Technologists	14	8	0	0	0	0
	Pharmaceutical Technologists I	28	3	2	5	5	
	Pharmaceutical	55	39	2	0	0	0
	Technologists III	0	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	Deputy Director Medical laboratory services	1	0	0	0	0	0
	Senior Assistant Director Medical Laboratory Services	3	0	0	0	0	0
	Assistant Director, Medical Laboratory Services/ Principle Medical Laboratory Technologist 1	8	1	0	0	0	0
	Principal Medical Laboratory Officer/ Principle Medical Laboratory Technologist	22	9	0	0	0	0
	Senior Medical Laboratory Officer/ Senior Medical Laboratory Technologist/ Senior Medical Lab Technician I	44	25	0	0	0	0
	Medical Laboratory Officer/ Medical Laboratory Technologist I/ Senior Medical Technician II	88	59	0	0	0	0
	Medical Laboratory Technician III/II/I and medical technologist III and II	176	43	10	15	15	15
	Deputy Director Clinical Services	1	0	0	0	0	0
	Senior Assistant Director, Clinical Services	6	0	0	0	0	0
	Principal registered clinical officer 1/ Assistant Director, Clinical services	12	3	0	0	0	0
	Principal registered clinical officer II /Principal Clinical officer	23	20	0	0	0	0
	Chief registered Clinical officer/Chief Clinical officer	45	51	0	0	0	0
	Registered clinical officer I/ Senior registered clinical officer/ Clinical officer / Senior Clinical Officer	90	90	0	0	0	0
	Registered Clinical Officer III/ Registered clinical officer II	180	62	4	0	0	0
	Deputy Director Nursing Services	1	0	0	0	0	0
	Senior Asst. Director Nursing Services	25	0	0	0	0	0
	Asst. Director, Nursing Services/ Senior Principal Registered Nurse	50	1	0	0	0	0
	Principal Nursing Officer/Principal Registered Nurse	200	49	0	0	0	0
	Chief Nursing Officer/Chief Registered Nurse	400	159	0	0	0	0
	Nursing Officer 1/ Registered Nurse I/ Senior Enrolled Nurse II	800	424	0	0	0	0
	Enrolled Nurse III and II/ Registered Nurse III	1600	517	46	135	150	150

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	Principal Orthopaedic Trauma Technologist	1	1	0	0	0	0
	Chief Orthopaedic Trauma Technologist	5	0	0	0	0	0
	Senior Orthopaedic Trauma Technologist	5	2	0	0	0	0
	Senior Orthopaedic Trauma Technologist	9	7	0	0	0	0
	Orthopaedic Trauma Technician III,II/ Orthopaedic Trauma Technologist II and I	33	2	5	0	0	0
	Senior Assistant Director, Medical Engineering Services	1	0	0	0	0	0
	Senior Principal medical engineering Technologist/ Assistant Director, Medical engineering services	2	0	0	0	0	0
	Principal Medical engineer/Principal medical engineering technologist.	4	8	0	0	0	0
	Chief Medical engineering technologist/Chief medical engineer	7	15	0	0	0	0
	Medical engineer/ Senior medical engineer/Medical engineering technologist I/senior medical engineering technician	15	9	0	0	0	0
	Medical engineering technician III and II/ Medical engineering technologist I	30	2	1	0	0	0
	Deputy Director ,Medical Social Worker	1	0	0	0	0	0
	Senior Asst. Director medical Social Worker	2	0	0	0	0	0
	Principal Assist. Medical Social Worker/Principal medical social worker	4	1	0	0	0	0
	Chief Assistant Medical social Worker/Chief medical social worker	8	1	0	0	0	0
	Senior Assistant medical social worker /senior Medical Social Worker I	15	2	0	0	0	0
	Assistant medical social worker III and II/ Medical Social Worker II	30	2	1	0	0	0
	Senior Assistant Director, Health Records & Information Management	1	0	0	0	0	0
	Assistant Director Health Records and Information Management	2	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	Principal Health Records and Information Management/Asst. Principal Health Records and Information Management Officer	3	2	0	0	0	0
	Chief Health Records & Information Management /Asst. chief Health Records and Information Management Officer	6	12	0	0	0	0
	Senior Health Records & Information Management Officer/Asst. senior Health Records and Information Management Officer	11	5	0	0	0	0
	Health Records & Information Management Officer/ Asst. Health Records and Information Management Officer I/Health Records and Information Management Officer Health Records &	28	3	0	0	0	0
	Information Management Assistant III and II/Assistant Health Records & Information Management Officer III	55	13	0	10	10	10
	Chief Health Administrative Officer	1	0	0	0	0	0
	Senior Deputy Chief Health Administrative Officer	1	1	0	0	0	0
	Deputy Chief Health Administrative Officer	2	0	0	0	0	0
	Assistance Chief Health Administrative Officer	3	3	0	0	0	0
	Senior Health Administrative Officer	5	1	0	0	0	0
	Health Administrative Officer I	10	3	0	0	0	0
	Health Administrative Officer III	20	0	7	5	6	5
	Senior Asst. Director, Radiographer Services	1	0	0	0	0	0
	Asst. Director Radiographer Services	1	0	0	0	0	0
	Principal Radiographer	3	7	0	0	0	0
	Chief Radiographer	4	4	0	0	0	0
	Senior Radiographer	8	2	0	0	0	0
	Radiographer I	16	2	4	0	0	0
	Radiographer III /Radiographer II	32	10	4	0	0	0
	Assistant Director, Health Promotion Officer	1	0	0	0	0	0
	Chief Health Promotion Officer/ Chief Assistant Health Promotion Officer	2	0	0	0	0	0
	Senior Assistant Health Promotion Officer	3	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	Health Promotion Officer I	5	0	0	0	0	0
	Assistant Health Promotion Officer II	10	0	0	0	0	0
	Assistant Health Promotion Officer III	15	0	0	0	0	0
	Senior Assistant Director Nutrition and Dietetics	1	1	0	0	0	0
	Asst Director Nutrition and dietetics	2	0	0	0	0	0
	Principal Nutrition and Dietetics officer/ Principal Nutrition and Dietetics Technologist	4	5	0	0	0	0
	Chief Nutrition and dietetics officer/ Chief Nutrition and dietetics Technologist	8	6	0	0	0	0
	Senior Nutrition and Dietetics Technologist 1 / Technician/ Nutrition and dietetics Officer	30	14	0	0	0	0
	Nutrition and dietetics technician III , II and I /Nutrition and dietetics Technologist III and II	60	6	1	10	12	15
	Senior Assistant Director Community Health Services	1	0	0	0	0	0
	Assistant Director Community Health Services	0	0	0	0	0	0
	Principal Community Health Officer/ Principal Assistant Community Health Officer	0	0	0	0	0	0
	Chief Community Health Officer/Chief Assistant Community Health Officer	6	0	0	0	0	0
	SCHO/SACHO	7	5	0	0	0	0
	CHO II/ ACHO II/CHA I/ CHO I/ SCHA/ ACHO I	16	16	0	0	0	0
	CHA III /ACHO III/CHA II	7	7	0	0	0	0
	Deputy Director Public Health	1	0	0	0	0	0
	Senior Assistant Director Public Health	5	1	0	0	0	0
	Assistant Director Public Health	11	0	0	0	0	0
	Principal Public Health Officer/ Principal Assistant Public Health Officer	21	12	0	0	0	0
	Chief Public Health Officer/Chief Assistant Public Health Officer	42	51	0	0	0	0
	Public health officer/Senior public health officer/Assistant Public Health Officer I/Senior Public Health Assistant	83	84	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/29
	Public Health Assistant III , II and I /Assistant Public health officer III and II	165	42	0	15	10	10
	Principal Assistant community oral health officer	1	4	0	0	0	0
	Chief Assistant community oral health officer	3	0	0	0	0	0
	Senior Assistant community oral health officer	6	2	0	0	0	0
	Assistant community oral health officer I	11	1	0	0	0	0
	Assistant community oral health officer III	22	0	2	0	0	0
	Senior farewell home Superintendent	1	0	0	0	0	0
	Farewell Home Superintendent	2	0	0	0	0	0
	Farewell Home Assistant I/Mortician I	4	0	0	0	0	0
	Farewell Home Assistant I/Mortician II	6	2	0	0	0	0
	Farewell Home Assistant II/Mortician III	12	2	6	3	2	3
	Mortuary Attendant III/ Mortuary Attendant IIb/ Farewell Home Assistant III	24	0	0	0	0	0
	Principal Ambulance Driver	12	0	0	0	0	0
	Chief Ambulance Driver	23	0	0	0	0	0
	Senior Ambulance Driver	45	0	0	0	0	0
	Ambulance Driver I	80	0	0	0	0	0
	Ambulance Driver III/ Ambulance Driver II	190	29	4	10	15	15
	Principal EMTA advanced	1	0	0	0	0	0
	Chief EMT Advanced	2	0	0	0	0	0
	Senior EMT Advanced I	5	0	0	0	0	0
	Senior EMT Basic/EMTAdvanced I	10	0	0	0	0	0
	EMT Basic I /EMT Advanced II	20	0	0	0	0	0
	EMT-Basic III/EMT Basic II/EMT Advanced III	40	0	0	10	10	10
	Total	**5,803**	**2,193**	**104**	**252**	**284**	**285**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4565 HEALTH SERVICES – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4565000101 County Health Services Administration	**2110100 Basic Salaries - Permanent Employees**	**1,682,907,787**	**1,851,198,562**	**2,036,318,419**
	2110101 Basic Salaries - Civil Service	1,682,907,787	1,851,198,562	2,036,318,419
	2110200 Basic Wages - Temporary Employees	**208,505,010**	**229,355,511**	**252,291,062**
	2110201 Contractual Employees	118,800,000	130,680,000	143,748,000
	2110202 Casual Labour - Others	89,705,010	98,675,511	108,543,062
	2110300 Personal Allowance - Paid as Part of Salary	**1,946,323,241**	**2,140,955,565**	**2,355,051,122**
	2110301 House Allowance	379,818,162	417,799,978	459,579,976
	2110314 Transport Allowance	149,445,289	164,389,818	180,828,800
	2110315 Extraneous Allowance	984,000	1,082,400	1,190,640
	2110320 Leave Allowance	12,940,540	14,234,594	15,658,053
	2110322 Risk Allowance	133,703,651	147,074,016	161,781,418
	2110399 Personal Allowances paid - Oth	1,269,431,599	1,396,374,759	1,536,012,235
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**214,849,078**	**236,333,986**	**259,967,384**
	2120103 Employer Contribution to Staff Pensions Scheme	214,849,078	236,333,986	259,967,384
	2210100 Utilities Supplies and Services	**4,138,846**	**4,552,731**	**5,008,003**
	2210101 Electricity	2,633,811	2,897,192	3,186,911
	2210102 Water and sewerage charges	1,505,035	1,655,539	1,821,092
	2210200 Communication, Supplies and Services	**1,335,482**	**1,469,030**	**1,615,934**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	752,517	827,769	910,546
	2210202 Internet Connections	526,762	579,438	637,382
	2210203 Courier and Postal Services	56,203	61,823	68,006
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,612,084**	**3,973,292**	**4,370,620**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	903,021	993,323	1,092,655
	2210302 Accommodation - Domestic Travel	903,021	993,323	1,092,655
	2210303 Daily Subsistence Allowance	903,021	993,323	1,092,655
	2210399 Domestic Travel and Subs. - Others	903,021	993,323	1,092,655
	2210500 Printing , Advertising and Information Supplies and Services	**2,107,049**	**2,317,755**	**2,549,529**
	2210502 Publishing and Printing Services	1,505,035	1,655,539	1,821,092
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	225,755	248,331	273,164
	2210504 Advertising, Awareness and Publicity Campaigns	376,259	413,885	455,273
	2210600 Rentals of Produced Assets	**56,203**	**61,823**	**68,006**

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210604 Hire of Transport	56,203	61,823	68,006
	2210700 Training Expenses	**282,194**	**310,413**	**341,455**
	2210799 Training Expenses - Other (Bud	282,194	310,413	341,455
	2210800 Hospitality Supplies and Services	**1,881,293**	**2,069,423**	**2,276,365**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	752,517	827,769	910,546
	2210802 Boards, Committees, Conferences and Seminars	1,128,776	1,241,654	1,365,819
	2211000 Specialised Materials and Supplies	**235,926,439**	**259,519,085**	**285,470,991**
	2211001 Medical Drugs	120,402,776	132,443,054	145,687,359
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	105,402,775	115,943,053	127,537,358
	2211004 Fungicides, Insecticides and Sprays	112,407	123,648	136,012
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	225,755	248,331	273,164
	2211008 Laboratory Materials, Supplies and Small Equipment	4,515,104	4,966,614	5,463,276
	2211015 Food and Rations	1,505,035	1,655,539	1,821,092
	2211021 Purchase of Bedding and Linen	1,505,035	1,655,539	1,821,092
	2211026 Purchase of Vaccines and Sera	2,257,552	2,483,307	2,731,638
	2211100 Office and General Supplies and Services	**3,160,573**	**3,476,631**	**3,824,293**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	752,517	827,769	910,546
	2211102 Supplies and Accessories for Computers and Printers	376,259	413,885	455,273
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,505,035	1,655,539	1,821,092
	2211199 Office and General Supplies -	526,762	579,438	637,382
	2211200 Fuel Oil and Lubricants	**15,376,259**	**16,913,885**	**18,605,273**
	2211201 Refined Fuels and Lubricants for Transport	15,000,000	16,500,000	18,150,000
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	376,259	413,885	455,273
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**3,010,069**	**3,311,076**	**3,642,183**
	2220101 Maintenance Expenses - Motor Vehicles	3,010,069	3,311,076	3,642,183
	2220200 Routine Maintenance - Other Assets	**5,322,882**	**5,855,170**	**6,440,689**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,881,293	2,069,422	2,276,365
	2220202 Maintenance of Office Furniture and Equipment	281,017	309,119	340,031
	2220203 Maintenance of Medical and Dental Equipment	1,881,293	2,069,422	2,276,365
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,128,776	1,241,654	1,365,819
	2220210 Maintenance of Computers, Software, and Networks	150,503	165,553	182,109
	2710100 Government Pension and Retirement Benefits	**55,864,469**	**61,450,916**	**67,596,007**
	2710102 Gratuity - Civil Servants	34,739,469	38,213,416	42,034,757

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2710111 NSSF Pensions	21,125,000	23,237,500	25,561,250
	3110900 Purchase of Household Furniture and Institutional Equipment	**150,503**	**165,553**	**182,109**
	3110902 Purchase of Household and Institutional Appliances	150,503	165,553	182,109
	3111000 Purchase of Office Furniture and General Equipment	**1,354,531**	**1,489,984**	**1,638,983**
	3111001 Purchase of Office Furniture and Fittings	602,014	662,215	728,437
	3111002 Purchase of Computers, Printers and other IT Equipment	752,517	827,769	910,546
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**903,021**	**993,323**	**1,092,655**
	3111107 Purchase of Laboratory Equipment	903,021	993,323	1,092,655
	Gross Expenditure..... KShs.	**4,387,067,013**	**4,825,773,714**	**5,308,351,082**
	Net Expenditure..... KShs.	**4,387,067,013**	**4,825,773,714**	**5,308,351,082**
4565000100 County Health Services	**Net Expenditure..... KShs.**	**4,387,067,013**	**4,825,773,714**	**5,308,351,082**
4565000201 Primary Health Headquarters	**2110200 Basic Wages - Temporary Employees**	**198,780,000**	**218,658,000**	**240,523,800**
	2110201 Contractual Employees	198,780,000	218,658,000	240,523,800
	2210100 Utilities Supplies and Services	**15,009,723**	**16,510,695**	**18,161,765**
	2210101 Electricity	10,905,712	11,996,283	13,195,912
	2210102 Water and sewerage charges	4,104,011	4,514,412	4,965,853
	2210200 Communication, Supplies and Services	**7,636,483**	**8,400,132**	**9,240,145**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,064,270	4,470,697	4,917,767
	2210202 Internet Connections	3,446,456	3,791,102	4,170,212
	2210203 Courier and Postal Services	125,757	138,333	152,166
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**10,746,757**	**11,821,433**	**13,003,576**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,765,619	8,542,181	9,396,399
	2210302 Accommodation - Domestic Travel	1,153,558	1,268,914	1,395,805
	2210303 Daily Subsistence Allowance	1,592,058	1,751,264	1,926,390
	2210399 Domestic Travel and Subs. - Others	235,522	259,074	284,982
	2210500 Printing , Advertising and Information Supplies and Services	**10,705,128**	**11,775,641**	**12,953,205**
	2210502 Publishing and Printing Services	7,199,076	7,918,984	8,710,882
	2210504 Advertising, Awareness and Publicity Campaigns	2,756,501	3,032,151	3,335,366
	2210505 Trade Shows and Exhibitions	749,551	824,506	906,957
	2210600 Rentals of Produced Assets	**235,522**	**259,074**	**284,982**
	2210604 Hire of Transport	235,522	259,074	284,982
	2210700 Training Expenses	**549,550**	**604,505**	**664,956**
	2210703 Production and Printing of Training Materials	392,536	431,790	474,969

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210799 Training Expenses - Other (Bud	157,014	172,715	189,987
	2210800 Hospitality Supplies and Services	**16,607,439**	**18,268,183**	**20,095,001**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	9,726,285	10,698,914	11,768,805
	2210802 Boards, Committees, Conferences and Seminars	6,881,154	7,569,269	8,326,196
	2211000 Specialised Materials and Supplies	**105,657,602**	**116,223,362**	**127,845,699**
	2211001 Medical Drugs	40,664,943	44,731,437	49,204,581
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	19,402,029	21,342,232	23,476,455
	2211004 Fungicides, Insecticides and Sprays	2,088,334	2,297,167	2,526,884
	2211005 Chemicals and Industrial Gases	893,480	982,828	1,081,111
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	3,652,222	4,017,444	4,419,189
	2211008 Laboratory Materials, Supplies and Small Equipment	15,231,426	16,754,569	18,430,025
	2211015 Food and Rations	14,712,851	16,184,136	17,802,550
	2211016 Purchase of Uniforms and Clothing - Staff	2,478,405	2,726,246	2,998,870
	2211019 Purchase of Uniforms and Clothing - Patients	1,977,000	2,174,700	2,392,170
	2211021 Purchase of Bedding and Linen	4,556,912	5,012,603	5,513,864
	2211100 Office and General Supplies and Services	**21,679,546**	**23,847,501**	**26,232,250**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	6,871,807	7,558,988	8,314,886
	2211102 Supplies and Accessories for Computers and Printers	2,416,220	2,657,842	2,923,626
	2211103 Sanitary and Cleaning Materials, Supplies and Services	11,606,447	12,767,092	14,043,801
	2211199 Office and General Supplies -	785,072	863,579	949,937
	2211200 Fuel Oil and Lubricants	**11,580,385**	**12,738,424**	**14,012,266**
	2211201 Refined Fuels and Lubricants for Transport	7,109,719	7,820,691	8,602,760
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	4,470,666	4,917,733	5,409,506
	2211300 Other Operating Expenses	**2,403,325**	**2,643,658**	**2,908,023**
	2211301 Bank Service Commission and Charges	1,225,716	1,348,288	1,483,116
	2211329 HIV AIDS Secretariat workplace Policy Development	1,177,609	1,295,370	1,424,907
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**3,279,323**	**3,607,255**	**3,967,981**
	2220101 Maintenance Expenses - Motor Vehicles	3,279,323	3,607,255	3,967,981
	2220200 Routine Maintenance - Other Assets	**22,070,833**	**24,277,917**	**26,705,710**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	763,000	839,300	923,230
	2220202 Maintenance of Office Furniture and Equipment	2,480,550	2,728,605	3,001,466
	2220203 Maintenance of Medical and Dental Equipment	1,907,950	2,098,745	2,308,620
	2220204 Maintenance of Buildings -- Residential	1,803,717	1,984,089	2,182,498

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220205 Maintenance of Buildings and Stations -- Non-Residential	11,568,975	12,725,873	13,998,460
	2220206 Maintenance of Civil Works	1,177,609	1,295,370	1,424,907
	2220210 Maintenance of Computers, Software, and Networks	1,583,960	1,742,356	1,916,592
	2220299 Routine Maintenance - Other As	785,072	863,579	949,937
	3110900 Purchase of Household Furniture and Institutional Equipment	**2,451,886**	**2,697,075**	**2,966,782**
	3110902 Purchase of Household and Institutional Appliances	2,451,886	2,697,075	2,966,782
	3111000 Purchase of Office Furniture and General Equipment	**11,602,314**	**12,762,546**	**14,038,800**
	3111001 Purchase of Office Furniture and Fittings	4,866,358	5,352,994	5,888,293
	3111002 Purchase of Computers, Printers and other IT Equipment	5,330,756	5,863,832	6,450,215
	3111005 Purchase of Photocopiers	1,355,200	1,490,720	1,639,792
	3111009 Purchase of other Office Equipment	50,000	55,000	60,500
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**3,542,895**	**3,897,184**	**4,286,903**
	3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	461,000	507,100	557,810
	3111106 Purchase of Fire fighting Vehicles and Equipment	1,341,643	1,475,807	1,623,388
	3111107 Purchase of Laboratory Equipment	1,469,052	1,615,957	1,777,553
	3111112 Purchase of Software	271,200	298,320	328,152
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**1,083,614**	**1,191,975**	**1,311,173**
	3111305 Purchase of tree seeds and seedlings	1,083,614	1,191,975	1,311,173
	Gross Expenditure..... KShs.	**445,622,325**	**490,184,560**	**539,203,017**
	Net Expenditure..... KShs.	**445,622,325**	**490,184,560**	**539,203,017**
4565000200 Primary Health	**Net Expenditure..... KShs.**	**445,622,325**	**490,184,560**	**539,203,017**
4565000301 Medical Services Headquarters	**2110200 Basic Wages - Temporary Employees**	**552,738,209**	**608,012,030**	**668,813,233**
	2110201 Contractual Employees	449,701,837	494,672,021	544,139,223
	2110202 Casual Labour - Others	103,036,372	113,340,009	124,674,010
	2110300 Personal Allowance - Paid as Part of Salary	**2,028,500**	**2,231,350**	**2,454,485**
	2110316 Security Allowance	2,028,500	2,231,350	2,454,485
	2210100 Utilities Supplies and Services	**121,600,000**	**133,760,000**	**147,136,000**
	2210101 Electricity	95,040,000	104,544,000	114,998,400
	2210102 Water and sewerage charges	26,560,000	29,216,000	32,137,600
	2210200 Communication, Supplies and Services	**12,137,440**	**13,351,184**	**14,686,302**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,718,500	5,190,350	5,709,385
	2210202 Internet Connections	7,032,240	7,735,464	8,509,010
	2210203 Courier and Postal Services	386,700	425,370	467,907

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**7,762,334**	**8,538,567**	**9,392,424**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,768,334	1,945,167	2,139,684
	2210302 Accommodation - Domestic Travel	1,710,000	1,881,000	2,069,100
	2210303 Daily Subsistence Allowance	4,274,000	4,701,400	5,171,540
	2210305 Shipment of Personal and Household Effects	10,000	11,000	12,100
	2210500 Printing , Advertising and Information Supplies and Services	**24,852,200**	**27,337,420**	**30,071,162**
	2210502 Publishing and Printing Services	22,712,200	24,983,420	27,481,762
	2210504 Advertising, Awareness and Publicity Campaigns	2,000,000	2,200,000	2,420,000
	2210599 Printing, Advertising - Other	140,000	154,000	169,400
	2210600 Rentals of Produced Assets	**100,000**	**110,000**	**121,000**
	2210604 Hire of Transport	100,000	110,000	121,000
	2210700 Training Expenses	**2,240,000**	**2,464,000**	**2,710,400**
	2210708 Trainer Allowance	300,000	330,000	363,000
	2210799 Training Expenses - Other (Bud	1,940,000	2,134,000	2,347,400
	2210800 Hospitality Supplies and Services	**13,192,500**	**14,511,750**	**15,962,925**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,768,000	6,344,800	6,979,280
	2210802 Boards, Committees, Conferences and Seminars	4,746,500	5,221,150	5,743,265
	2210809 Board Allowance	2,678,000	2,945,800	3,240,380
	2211000 Specialised Materials and Supplies	**882,145,572**	**970,360,130**	**1,067,396,141**
	2211001 Medical Drugs	302,032,873	332,236,160	365,459,776
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	277,991,815	305,790,997	336,370,096
	2211004 Fungicides, Insecticides and Sprays	759,000	834,900	918,390
	2211005 Chemicals and Industrial Gases	49,062,700	53,968,970	59,365,867
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	455,488	501,037	551,140
	2211007 Agricultural Materials, Supplies and Small Equipment	150,000	165,000	181,500
	2211008 Laboratory Materials, Supplies and Small Equipment	88,210,365	97,031,402	106,734,542
	2211015 Food and Rations	104,160,501	114,576,551	126,034,206
	2211016 Purchase of Uniforms and Clothing - Staff	545,000	599,500	659,450
	2211019 Purchase of Uniforms and Clothing - Patients	5,280,000	5,808,000	6,388,800
	2211021 Purchase of Bedding and Linen	20,427,300	22,470,030	24,717,033
	2211028 Purchase of X-Rays Supplies	32,970,530	36,267,583	39,894,341
	2211029 Purchase of Safety Gear	100,000	110,000	121,000
	2211100 Office and General Supplies and Services	**51,007,469**	**56,108,217**	**61,719,037**

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	15,784,157	17,362,573	19,098,830
	2211102 Supplies and Accessories for Computers and Printers	3,560,625	3,916,688	4,308,356
	2211103 Sanitary and Cleaning Materials, Supplies and Services	31,662,687	34,828,956	38,311,851
	2211200 Fuel Oil and Lubricants	**26,851,103**	**29,536,213**	**32,489,835**
	2211201 Refined Fuels and Lubricants for Transport	15,590,000	17,149,000	18,863,900
	2211203 Refined Fuels and Lubricants -- Other	1,940,000	2,134,000	2,347,400
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	9,321,103	10,253,213	11,278,535
	2211300 Other Operating Expenses	**173,568,687**	**190,925,556**	**210,018,111**
	2211301 Bank Service Commission and Charges	538,005	591,806	650,986
	2211305 Contracted Guards and Cleaning Services	97,826,000	107,608,600	118,369,460
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,322,000	2,554,200	2,809,620
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	3,000,000	3,300,000	3,630,000
	2211310 Contracted Professional Services	12,000,000	13,200,000	14,520,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	56,882,682	62,570,950	68,828,045
	2211329 HIV AIDS Secretariat workplace Policy Development	1,000,000	1,100,000	1,210,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**6,864,000**	**7,550,400**	**8,305,440**
	2220101 Maintenance Expenses - Motor Vehicles	6,864,000	7,550,400	8,305,440
	2220200 Routine Maintenance - Other Assets	**59,264,923**	**65,191,416**	**71,710,557**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	31,805,210	34,985,731	38,484,304
	2220202 Maintenance of Office Furniture and Equipment	2,012,000	2,213,200	2,434,520
	2220203 Maintenance of Medical and Dental Equipment	9,987,258	10,985,984	12,084,582
	2220205 Maintenance of Buildings and Stations -- Non-Residential	10,575,955	11,633,551	12,796,906
	2220210 Maintenance of Computers, Software, and Networks	4,784,500	5,262,950	5,789,245
	2220299 Routine Maintenance - Other As	100,000	110,000	121,000
	2640400 Other Current Transfers, Grants and Subsidies	**1,080,000**	**1,188,000**	**1,306,800**
	2640403 Burial Grants for Destitutes	1,080,000	1,188,000	1,306,800
	2710100 Government Pension and Retirement Benefits	**127,325,881**	**140,058,469**	**154,064,316**
	2710102 Gratuity - Civil Servants	84,886,848	93,375,533	102,713,086
	2710111 NSSF Pensions	42,439,033	46,682,936	51,351,230
	3110900 Purchase of Household Furniture and Institutional Equipment	**3,052,127**	**3,357,340**	**3,693,074**
	3110902 Purchase of Household and Institutional Appliances	3,052,127	3,357,340	3,693,074
	3111000 Purchase of Office Furniture and General Equipment	**11,056,044**	**12,161,648**	**13,377,813**

4565 HEALTH SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	5,516,044	6,067,648	6,674,413
	3111002 Purchase of Computers, Printers and other IT Equipment	5,140,000	5,654,000	6,219,400
	3111005 Purchase of Photocopiers	200,000	220,000	242,000
	3111009 Purchase of other Office Equipment	200,000	220,000	242,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**2,968,000**	**3,264,800**	**3,591,280**
	3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	2,300,000	2,530,000	2,783,000
	3111106 Purchase of Fire fighting Vehicles and Equipment	668,000	734,800	808,280
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**110,000**	**121,000**	**133,100**
	3111305 Purchase of tree seeds and seedlings	110,000	121,000	133,100
	Gross Expenditure..... KShs.	**2,081,944,989**	**2,290,139,490**	**2,519,153,435**
	Net Expenditure..... KShs.	**2,081,944,989**	**2,290,139,490**	**2,519,153,435**
4565000300 Medical Services	**Net Expenditure..... KShs.**	**2,081,944,989**	**2,290,139,490**	**2,519,153,435**
4565000000 MINISTRY OF HEALTH	**Net Expenditure..... KShs.**	**6,914,634,327**	**7,606,097,764**	**8,366,707,534**

4565 HEALTH SERVICES – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4565000201 Primary Health Headquarters	**3110200 Construction of Building**	76,466,620	84,113,282	92,524,610
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	74,966,620	82,463,282	90,709,610
	3110299 Construction of Buildings - Ot	1,500,000	1,650,000	1,815,000
	3110300 Refurbishment of Buildings	30,165,327	33,181,860	36,500,045
	3110302 Refurbishment of Non-Residential Buildings	11,811,792	12,992,971	14,292,268
	3110399 Refurbishment of Buildgs - Oth	18,353,535	20,188,889	22,207,777
	3110500 Construction and Civil Works	169,175,130	186,092,643	204,701,908
	3110504 Other Infrastructure and Civil Works	54,814,103	60,295,513	66,325,065
	3110599 Other Infrastructure and Civil Works	114,361,027	125,797,130	138,376,843
	3111000 Purchase of Office Furniture and General Equipment	21,655,229	23,820,752	26,202,827
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	21,655,229	23,820,752	26,202,827
	3111100 Purchase of Specialised Plant, Equipment and Machinery	258,239,129	284,063,042	312,469,346
	3111101 Purchase of Medical and Dental Equipment	228,893,347	251,782,682	276,960,950
	3111120 Purch. of Specialised Plant. -	29,345,782	32,280,360	35,508,396
	Gross Expenditure..... KShs.	**555,701,435**	**611,271,579**	**672,398,736**
	NET EXPENDITURE KShs.	**555,701,435**	**611,271,579**	**672,398,736**
4565000200 Primary Health	**NET EXPENDITURE KShs.**	**555,701,435**	**611,271,579**	**672,398,736**
4565000301 Medical Services Headquarters	**2220200 Routine Maintenance - Other Assets**	41,200,000	45,320,000	49,852,000
	2220210 Maintenance of Computers, Software, and Networks	41,200,000	45,320,000	49,852,000
	3110200 Construction of Building	105,000,000	115,500,000	127,050,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	105,000,000	115,500,000	127,050,000
	3110300 Refurbishment of Buildings	57,799,544	63,579,498	69,937,448
	3110302 Refurbishment of Non-Residential Buildings	31,199,544	34,319,498	37,751,448
	3110399 Refurbishment of Buildgs - Oth	26,600,000	29,260,000	32,186,000
	3110500 Construction and Civil Works	36,944,599	40,639,059	44,702,965
	3110504 Other Infrastructure and Civil Works	36,944,599	40,639,059	44,702,965
	3111000 Purchase of Office Furniture and General Equipment	15,200,000	16,720,000	18,392,000
	3111002 Purchase of Computers, Printers and other IT Equipment	5,000,000	5,500,000	6,050,000
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	10,200,000	11,220,000	12,342,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	390,525,683	429,578,251	472,536,077
	3111101 Purchase of Medical and Dental Equipment	284,986,632	313,485,295	344,833,825
	3111111 Purchase of ICT networking and Communications Equipment	1,200,000	1,320,000	1,452,000

4565 HEALTH SERVICES – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
	3111120 Purch. of Specialised Plant. -	104,339,051	114,772,956	126,250,252
	3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	35,958,472	39,554,319	43,509,751
	3111201 Overhaul of Plant, Machinery and Equipment	1,158,472	1,274,319	1,401,751
	3111299 Rehabilitation & Revation -	34,800,000	38,280,000	42,108,000
	Gross Expenditure..... KShs.	**682,628,298**	**750,891,127**	**825,980,241**
	NET EXPENDITURE KShs.	**682,628,298**	**750,891,127**	**825,980,241**
4565000300 Medical Services	**NET EXPENDITURE KShs.**	**682,628,298**	**750,891,127**	**825,980,241**
4565000000 MINISTRY OF HEALTH	**NET EXPENDITURE KShs.**	**1,238,329,733**	**1,362,162,706**	**1,498,378,977**

VOTE 4567

INFRASTRUCTURE

Total expenditure summary for FY 2026/27 and projected estimates for FY 2027/28 and FY 2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Department of Infrastructure including Administration, planning & support services, Infrastructure development and maintenance.

Part A. Vision

A world-class provider of cost-effective public utility, infrastructure facilities and services in the areas of energy, transport, ICT and built environment.

Part B. Mission

To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development.

Part C. Strategic Objective

- **Programme 1: Administration, planning & support services**
- **Strategic objective**: To provide effective and efficient service delivery
- **Programme 2: Infrastructure development and maintenance**
- **Strategic objective**: To develop, maintain and rehabilitate the road network, transport facilities and government buildings

Part D. Performance Overview and Background for Programmes

The Department's mandates, as outlined in the Fourth Schedule of the Constitution and Executive Order No. 1 issued by the Governor's Office in March 2023 on the "Organization of the County Government," include:

- Develop and maintain county infrastructure policies
- Manage and maintain county roads and public buildings
- Develop and maintain street-lighting
- Maintain and manage road and transport machinery
- Manage county infrastructural development
- Maintain and manage public road transport infrastructure
- Manage road traffic and parking
- Provide technical support in development and management of infrastructure projects in County departments

Expenditure trends

The approved budgets for FYs 2022/23, 2023/24, and 2024/25 were Kshs. 1,638,835,960, Kshs. 2,074,107,999, and Kshs. 2,408,591,754, respectively, against actual expenditures of Kshs. 892,187,854, Kshs. 1,169,861,110, and Kshs. 921,438,752. This represented budget execution rates of 54%, 56%, and 38% for the respective financial years. The relatively low absorption rates were primarily attributed to delays in exchequer releases, which affected the timely implementation and completion of planned projects.

Major achievements based on planned outputs for the previous funding period

In the MTEF period 2022/23-2024/25, the County Government of Nakuru made significant progress in implementing its infrastructure development agenda. Some of the key cumulative development achievements included the following:

- Under contracted works, a total of 1,545.58 km of roads were graded against a cumulative target of 1,800 km, representing an achievement rate of approximately 86%.
- For graveling under contracted works, 789.70 km were completed against a cumulative target of 1,300 km, translating to about 61% achievement, with several works still ongoing.
- Through the Imarisha Barabara program, 1,797.94 km of roads were graded against a cumulative target of 2,400 km, achieving 75%, attributed to enhanced implementation efficiency and increased local participation.
- Similarly, 328.11 km of roads were graveled under the Imarisha Barabara initiative against a cumulative target of 1,000 km, achieving 33%, with performance steadily improving each year.
- 39 motorable and footbridges constructed against a cumulative target of 53 (≈74% achievement).
- 169.1 km of drainage maintained and 18.8 km of new drainage constructed, with additional works ongoing.
- 88 boda-boda sheds constructed against a target of 50 (≈176% achievement).
- All Bills of Quantities (BQs) prepared as requested (100% achievement).
- All county vehicles, plants, and equipment maintained and operational (100% achievement).
- 1,551 streetlights installed against 1,680 target (≈92% achievement).
- Streetlight maintenance coverage improved to 90% in FY 2024/25.
- Feasibility study on transition to solar lighting completed in FY 2023/24 with actionable recommendations.

Constraints and challenges in implementing the budget

- Inadequate staff to undertake all the mandates of the department effectively.

- Adverse weather conditions have led to delays in project implementation.
- Inadequate number of supervision vehicles, which hampers the mobility of technical staff to reach different project sites in a timely and efficient manner.
- High power bills in street lighting with inadequate budget
- Inadequate budget allocation for the purchase of street light maintenance materials and equipment.
- Vandalism and damage of streetlight by vehicles and natural calamities e.g. floods, strong winds.
- Inadequate budgetary provisions for fuel and maintenance of machinery/equipment
- Inadequate machinery/equipment to effectively rehabilitate roads under the Imarisha Barabara Programme.
- Encroachment of utilities e.g power lines on road reserve which requires relocation which results in delays in the implementation of projects.
- Lack of a maintenance budget for road projects which has resulted in the deterioration of most implemented infrastructure projects.

Major Services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

In the 2026/27-2028/29 MTEF period, the sub-sector will implement two programmes: 1: Administration, personnel and financial services, 2: Infrastructure, Development and maintenance. Some of the key priorities for the planned period include:

- Training, recruiting, and promoting a total number of 175, 30 and 34 staff respectively.
- Tarmac a total of 21 Km of new road networks, grade 1350 Km and gravel 960 Km of roads;
- Construct 19 footbridges, 56 Km of new drainage network and maintain 42 Km of existing drainages;
- Rehabilitate 6 bus parks; construct 6 new bus parks and 55 bodaboda sheds;
- Purchase a hydraulic vehicle;
- Increase the proportion of solar streetlights installed by 25 per cent

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Outcome: Effective And Efficient Service Delivery To Clients And Stakeholders									
1.1 Administrative services	HR/Administrative unit	Efficient service delivery	Rate of implementation of Strategic plan	10	0	0	45	100	100
			Imarisha Barabara midterm review conducted	0	0	1	0	0	0
			Quarterly M&E reports	4	4	4	4	4	4
1.2 Personnel Services		Improved human resource productivity	Number of staff trained	70	13	65	75	50	50
			Number of staff recruited	10	7	2	99	96	91
			Number of staff promoted	7	0	10	10	12	12
			Compensation to employees	146.4	117.7	153.7	161.4	169.5	169.5
			Number of attaches placed	30	438	200	200	200	200
			Number of interns placed	10	5	10	10	10	10
1.3 Financial services		Enhanced County Asset management framework	Quarterly financial reports	4	4	4	4	4	4
			Proportion of assets captured in the Asset management system	30	0	60	80	100	100
			Number of officers trained on the asset management system/process	20	0	15	12	10	10
			Proportion of assets tagged	40	0	60	80	100	100
PROGRAMME 2: INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE									
Outcome: Resilient And Efficient County Infrastructure									
2.1 Construction, rehabilitation and maintenance of roads, drainages and bridges	Directorate of roads and transport	Improved road network & infrastructure	Km of graded roads	400	480.2	400	450	450	450
			Km of gravelled roads	300	189.1	300	320	320	320
			Km of new tarmacked roads	6	1.2	7	7	7	7
			Km of existing tarmacked roads maintained	2	0.5	2	2	2	2
			Number of motorable bridges constructed	10	12	8	7	6	6

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Km of drainage network maintained	12	29.2	14	14	14	14
			Km of new drainage network constructed	15	3.423	17	20	18	18
			Km of graded roads (Imarisha works)	1000	502.44	400	400	400	400
			Km of graveled roads (Imarisha works)	300	166.54	100	100	100	100
2.2 Rehabilitation and maintenance of transport infrastructure	Directorate of roads and transport	Improved transport infrastructure	Number of bus parks constructed	2	0	2	2	2	2
			Number of boda-boda sheds constructed	20	17	20	25	15	15
			Number of bus parks rehabilitated	3	0	3	2	2	2
2.3 Public Works	Directorate of public works	Timely delivery of County projects	Proportion of project BQS prepared	100	100	100	100	100	100
		Operationalized fleet management system	Fleet need analysis report	1	0	1	1	1	1
			Number of vehicles purchased	1	0	1	1	0	0
			Proportion of vehicles maintained	100	100	100	100	100	100
			Number of plants and equipment purchased	4	0	5	0	0	0
			Proportion of plants and equipment maintained	100	100	100	100	100	100
			Intelligent tracking system renewed	1	1	1	1	1	1
			Proportion of vehicles/ plants and machinery installed with tracking devices	100	100	100	100	100	100
2.4 Installation, rehabilitation and maintenance of	Directorate of roads and transport	Hydraulic Cabin vehicle purchased	Hydraulic cabin vehicle (telescopic aerial vehicle) acquired	0	0	0	1	0	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
street lighting infrastructure		Improved street lighting infrastructure	Proportion of street lights maintained	100	90	100	100	100	100
			Proportion of solar street lights installed	10	0	15	20	25	25

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	27,600,000	19,137,167	23,950,000	41,700,000	45,870,000	50,457,000
SP 1.2: Personnel Services	132,124,969	119,899,814	97,847,970	103,395,644	113,735,208	125,108,729
Total Expenditure Prog 1	**159,724,969**	**139,036,981**	**121,797,970**	**145,095,644**	**159,605,208**	**175,565,729**
PROGRAMME 2: INFRASTRUCTURE, DEVELOPMENT AND MAINTENANCE						
SP 2.1: Construction, Rehabilitation & Maintenance of Roads, Drainage & Bridges	2,105,953,754	656,087,160	1,233,182,285	835,743,834	919,318,217	1,011,250,039
SP 2.2: Rehabilitation & Maintenance of Transport Terminus	500,000	71,822	300,000	250,000	275,000	302,500
SP 2.3: Maintenance & Rehabilitation of County Buildings	3,670,000	638,092	1,750,000	2,050,000	2,255,000	2,480,500
SP 2.4: Installation, Rehabilitation & Maintenance of Lighting Infrastructure	138,743,031	125,604,697	162,500,000	180,347,285	198,382,014	218,220,215
Total Expenditure Prog 2	**2,248,866,785**	**782,401,771**	**1,397,732,285**	**1,018,391,119**	**1,120,230,231**	**1,232,253,254**
TOTAL EXPENDITURE VOTE	**2,408,591,754**	**921,438,752**	**1,519,530,255**	**1,163,486,763**	**1,279,835,439**	**1,407,818,983**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	126,827,421	117,737,941	92,295,138	99,729,864	109,702,850	120,673,135
2200000 Use of goods and services	164,302,785	153,721,329	169,547,836	210,933,343	232,026,677	255,229,345
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	5,297,549	2,161,873	5,552,833	3,665,780	4,032,358	4,435,594
3100000 Acquisition of Non-Financial Assets	2,000,000	383,866	2,400,000	4,800,000	5,280,000	5,808,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	1,149,265,373	503,313,505	972,241,808	844,357,776	928,793,554	1,021,672,909
Capital Transfers Govt. Agencies	960,898,627	144,120,239	277,492,641			
Other development						
Total Expenditure of Vote	**2,408,591,754**	**921,438,753**	**1,519,530,255**	**1,163,486,763**	**1,279,835,439**	**1,407,818,983**

Part H. Summary of Expenditure by Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	126,827,421	117,737,941	92,295,138	99,729,864	109,702,850	120,673,135
2200000 Use of goods and services	26,100,000	18,940,453	21,550,000	36,900,000	40,590,000	44,649,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	5,297,549	2,161,873	5,552,833	3,665,780	4,032,358	4,435,594
3100000 Acquisition of Non-Financial Assets	1,500,000	196,714	2,400,000	4,800,000	5,280,000	5,808,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**159,724,969**	**139,036,981**	**121,797,970**	**145,095,644**	**159,605,208**	**175,565,729**
Sub-Programme 1.1: Administrative Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	26,100,000	18,940,453	21,550,000	36,900,000	40,590,000	44,649,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,500,000	196,714	2,400,000	4,800,000	5,280,000	5,808,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**27,600,000**	**19,137,167**	**23,950,000**	**41,700,000**	**45,870,000**	**50,457,000**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	126,827,421	117,737,941	92,295,138	99,729,864	109,702,850	120,673,135
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	5,297,549	2,161,873	5,552,833	3,665,780	4,032,358	4,435,594
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**132,124,969**	**119,899,814**	**97,847,970**	**103,395,644**	**113,735,208**	**125,108,729**
PROGRAMME 2: INFRASTRUCTURE, DEVELOPMENT AND MAINTENANCE						
Current Expenditure						
2100000 Compensation to Employees				-		
2200000 Use of goods and services	138,202,785	134,780,876	147,997,836	174,033,343	191,436,677	210,580,345
2400000 Interest Payments				-	-	-
2600000 Current grants and other Transfers				-	-	-
2700000 Social Benefits				-	-	-
3100000 Acquisition of Non-Financial Assets	500,000	187,152		-	-	-
4100000 Acquisition of Financial Assets				-	-	-
4500000 Disposal of Financial Assets				-		
Capital Expenditure				-		
Acquisition Of Non-Financial Assets	1,149,265,373	503,313,505	972,241,808	844,357,776	928,793,554	1,021,672,909
Capital Transfers To Govt. Agencies	960,898,627	144,120,239	277,492,641	-	-	-
Other Development						
Total Expenditure Prog 2	**2,248,866,785**	**782,401,772**	**1,397,732,285**	**1,018,391,119**	**1,120,230,231**	**1,232,253,254**
Sub-Programme 2.1: Construction, Rehabilitation & Maintenance of Roads, Drainage & Bridges						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	10,082,785	8,653,416	18,897,836	33,386,058	36,724,664	40,397,130
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	300,000				-	-
4100000 Acquisition of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	1,134,672,342	503,313,505	936,791,808	802,357,776	882,593,554	970,852,909
Capital Transfers To Govt. Agencies	960,898,627	144,120,239	277,492,641		-	-
Other Development						
Total Expenditure SP 2.1	**2,105,953,754**	**656,087,160**	**1,233,182,285**	**835,743,834**	**919,318,217**	**1,011,250,039**
Sub-Programme 2.2: Rehabilitation & Maintenance of Transport Terminus						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	500,000	71,822	300,000	250,000	275,000	302,500
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**500,000**	**71,822**	**300,000**	**250,000**	**275,000**	**302,500**
Sub-Programme 2.3: Maintenance & Rehabilitation of County Buildings						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,920,000	450,941	1,300,000	2,050,000	2,255,000	2,480,500
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	200,000	187,152			-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	1,550,000		450,000		-	-
Capital Transfers To Govt. Agencies						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Other Development						
Total Expenditure SP 2.3	**3,670,000**	**638,093**	**1,750,000**	**2,050,000**	**2,255,000**	**2,480,500**
Sub-Programme 2.4: Street Lighting						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	125,700,000	125,604,697	127,500,000	138,347,285	152,182,014	167,400,215
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets					-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	13,043,031		35,000,000	42,000,000	46,200,000	50,820,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**138,743,031**	**125,604,697**	**162,500,000**	**180,347,285**	**198,382,014**	**218,220,215**
TOTAL EXPENDITURE	**2,408,591,754**	**921,438,752**	**1,519,530,255**	**1,163,486,763**	**1,279,835,439**	**1,407,818,983**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	CECM	1	1	0	0	0	0
	Chief Officer	2	1	0	0	0	0
ROADS	Senior superintending Engineer	2	0	0	1	1	0
ROADS	Assistant Engineer II (Roads)	11	0	2	3	4	2
ROADS	Engineer II Mechanical	2	2	0	0	0	0
ROADS	Assistant Engineer II Structural	5	3	0	3	2	0
ROADS	Structural asst. III	11	1	0	3	4	2
ROADS	Road Overseers II	66	0	0	22	22	22
ROADS	Inspector (Mechanical BS)	11	0	0	3	2	6
ROADS	Inspector (Electrical MVP)	15	0	0	7	5	3
ROADS	Superintendent electrical MVP	5	1	0	2	2	0
ROADS	Artisan III	55	0	0	19	18	18
ROADS	Artisan I	7	0	0	3	2	2
ROADS	Charge Hand	14	0	0	4	5	5
ROADS	Plant Operators III	40	8	0	12	10	10
ROADS	Structural Assistant III	4	1	0	1	2	0
PUBLIC WORKS	Senior superintending Quantity Surveyor	4	0	0	1	1	2
PUBLIC WORKS	Inspector Electrical	11	1	0	3	3	4
PUBLIC WORKS	Senior superintendent electrical (BS)	3	0	0	1	1	1
PUBLIC WORKS	Assistant Architect	3	1	0	1	0	1
PUBLIC WORKS	Architectural Assistant III	11	1	0	3	3	4
PUBLIC WORKS	Assistant Quantity Surveyor II	9	3	0	2	1	3
PUBLIC WORKS	Quantity Surveyor III	9	1	0	2	3	3
PUBLIC WORKS	Inspector Mechanical	11	0	0	3	5	3
TOTAL		**312**	**25**	**2**	**99**	**96**	**91**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4567 INFRASTRUCTURE – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4567000101 Roads, Public Works & Transport Headquarters	**2110100 Basic Salaries - Permanent Employees**	**36,722,475**	**40,394,723**	**44,434,195**
	2110101 Basic Salaries - Civil Service	36,722,475	40,394,723	44,434,195
	2110200 Basic Wages - Temporary Employees	**34,366,457**	**37,803,103**	**41,583,413**
	2110201 Contractual Employees	18,197,716	20,017,488	22,019,236
	2110202 Casual Labour - Others	16,168,741	17,785,615	19,564,177
	2110300 Personal Allowance - Paid as Part of Salary	**23,964,415**	**26,360,857**	**28,996,942**
	2110301 House Allowance	17,228,986	18,951,885	20,847,073
	2110314 Transport Allowance	5,172,000	5,689,200	6,258,120
	2110315 Extraneous Allowance	24,000	26,400	29,040
	2110320 Leave Allowance	1,334,429	1,467,872	1,614,659
	2110399 Personal Allowances paid - Oth	205,000	225,500	248,050
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**4,676,517**	**5,144,169**	**5,658,586**
	2120103 Employer Contribution to Staff Pensions Scheme	4,676,517	5,144,169	5,658,586
	2210100 Utilities Supplies and Services	**2,750,000**	**3,025,000**	**3,327,500**
	2210101 Electricity	2,000,000	2,200,000	2,420,000
	2210102 Water and sewerage charges	750,000	825,000	907,500
	2210200 Communication, Supplies and Services	**3,200,000**	**3,520,000**	**3,872,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000	1,650,000	1,815,000
	2210202 Internet Connections	600,000	660,000	726,000
	2210203 Courier and Postal Services	100,000	110,000	121,000
	2210207 Purchase of bandwith capacity	1,000,000	1,100,000	1,210,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**8,100,000**	**8,910,000**	**9,801,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	2,500,000	2,750,000	3,025,000
	2210303 Daily Subsistence Allowance	2,800,000	3,080,000	3,388,000
	2210399 Domestic Travel and Subs. - Others	1,800,000	1,980,000	2,178,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**2,000,000**	**2,200,000**	**2,420,000**
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,000,000	1,100,000	1,210,000
	2210403 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,600,000**	**1,760,000**	**1,936,000**

4567 INFRASTRUCTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	400,000	440,000	484,000
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210505 Trade Shows and Exhibitions	200,000	220,000	242,000
	2210599 Printing, Advertising - Other	600,000	660,000	726,000
	2210700 Training Expenses	**3,000,000**	**3,300,000**	**3,630,000**
	2210799 Training Expenses - Other (Bud	3,000,000	3,300,000	3,630,000
	2210800 Hospitality Supplies and Services	**3,200,000**	**3,520,000**	**3,872,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,200,000	2,420,000
	2210802 Boards, Committees, Conferences and Seminars	1,200,000	1,320,000	1,452,000
	2211000 Specialised Materials and Supplies	**700,000**	**770,000**	**847,000**
	2211016 Purchase of Uniforms and Clothing - Staff	700,000	770,000	847,000
	2211100 Office and General Supplies and Services	**2,800,000**	**3,080,000**	**3,388,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	800,000	880,000	968,000
	2211199 Office and General Supplies -	2,000,000	2,200,000	2,420,000
	2211200 Fuel Oil and Lubricants	**100,000**	**110,000**	**121,000**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	100,000	110,000	121,000
	2211300 Other Operating Expenses	**4,750,000**	**5,225,000**	**5,747,500**
	2211305 Contracted Guards and Cleaning Services	1,500,000	1,650,000	1,815,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	275,000	302,500
	2211310 Contracted Professional Services	3,000,000	3,300,000	3,630,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,200,000	2,420,000
	2220200 Routine Maintenance - Other Assets	**2,700,000**	**2,970,000**	**3,267,000**
	2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,100,000	1,210,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	700,000	770,000	847,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2220299 Routine Maintenance - Other As	500,000	550,000	605,000
	2710100 Government Pension and Retirement Benefits	**3,665,780**	**4,032,358**	**4,435,594**
	2710102 Gratuity - Civil Servants	1,962,620	2,158,882	2,374,770
	2710111 NSSF Pensions	1,703,160	1,873,476	2,060,824
	3110700 Purchase of Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	3110704 Purchase of Bicycles and Motorcycles	500,000	550,000	605,000
	3110900 Purchase of Household Furniture and Institutional Equipment	**500,000**	**550,000**	**605,000**

4567 INFRASTRUCTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3110902 Purchase of Household and Institutional Appliances	500,000	550,000	605,000
	3111000 Purchase of Office Furniture and General Equipment	**1,500,000**	**1,650,000**	**1,815,000**
	3111001 Purchase of Office Furniture and Fittings	1,500,000	1,650,000	1,815,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**100,000**	**110,000**	**121,000**
	3111112 Purchase of Software	100,000	110,000	121,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**300,000**	**330,000**	**363,000**
	3111305 Purchase of tree seeds and seedlings	300,000	330,000	363,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**1,900,000**	**2,090,000**	**2,299,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	1,500,000	1,650,000	1,815,000
	3111499 Research, Feasibility Studies	400,000	440,000	484,000
	Gross Expenditure..... KShs.	**145,095,644**	**159,605,210**	**175,565,730**
	Net Expenditure..... KShs.	**145,095,644**	**159,605,210**	**175,565,730**
4567000100 Roads, Public Works & Transport	**Net Expenditure..... KShs.**	**145,095,644**	**159,605,210**	**175,565,730**
4567000201 Roads Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**1,600,000**	**1,760,000**	**1,936,000**
	2210302 Accommodation - Domestic Travel	600,000	660,000	726,000
	2210303 Daily Subsistence Allowance	500,000	550,000	605,000
	2210399 Domestic Travel and Subs. - Others	500,000	550,000	605,000
	2210500 Printing , Advertising and Information Supplies and Services	**300,000**	**330,000**	**363,000**
	2210504 Advertising, Awareness and Publicity Campaigns	100,000	110,000	121,000
	2210505 Trade Shows and Exhibitions	200,000	220,000	242,000
	2210800 Hospitality Supplies and Services	**1,200,000**	**1,320,000**	**1,452,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	880,000	968,000
	2210802 Boards, Committees, Conferences and Seminars	400,000	440,000	484,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,200,000	2,420,000
	2220200 Routine Maintenance - Other Assets	**27,786,058**	**30,564,664**	**33,621,130**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	25,486,058	28,034,664	30,838,130

4567 INFRASTRUCTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220299 Routine Maintenance - Other As	2,300,000	2,530,000	2,783,000
	Gross Expenditure..... KShs.	**33,386,058**	**36,724,664**	**40,397,130**
	Net Expenditure..... KShs.	**33,386,058**	**36,724,664**	**40,397,130**
4567000200 Roads	**Net Expenditure..... KShs.**	**33,386,058**	**36,724,664**	**40,397,130**
4567000301 Transport Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**250,000**	**275,000**	**302,500**
	2210399 Domestic Travel and Subs. - Others	250,000	275,000	302,500
	Gross Expenditure..... KShs.	**250,000**	**275,000**	**302,500**
	Net Expenditure..... KShs.	**250,000**	**275,000**	**302,500**
4567000300 Transport	**Net Expenditure..... KShs.**	**250,000**	**275,000**	**302,500**
4567000401 Public Works Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**750,000**	**825,000**	**907,500**
	2210302 Accommodation - Domestic Travel	200,000	220,000	242,000
	2210303 Daily Subsistence Allowance	300,000	330,000	363,000
	2210399 Domestic Travel and Subs. - Others	250,000	275,000	302,500
	2210500 Printing , Advertising and Information Supplies and Services	**100,000**	**110,000**	**121,000**
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210800 Hospitality Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	550,000	605,000
	2210802 Boards, Committees, Conferences and Seminars	400,000	440,000	484,000
	2220200 Routine Maintenance - Other Assets	**300,000**	**330,000**	**363,000**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	300,000	330,000	363,000
	Gross Expenditure..... KShs.	**2,050,000**	**2,255,000**	**2,480,500**
	Net Expenditure..... KShs.	**2,050,000**	**2,255,000**	**2,480,500**
4567000400 Public Works	**Net Expenditure..... KShs.**	**2,050,000**	**2,255,000**	**2,480,500**
4567000601 Street Light Headquarters	**2210100 Utilities Supplies and Services**	**135,947,285**	**149,542,014**	**164,496,215**
	2210101 Electricity	135,947,285	149,542,014	164,496,215
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**400,000**	**440,000**	**484,000**
	2210302 Accommodation - Domestic Travel	200,000	220,000	242,000
	2210303 Daily Subsistence Allowance	200,000	220,000	242,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211029 Purchase of Safety Gear	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**1,500,000**	**1,650,000**	**1,815,000**

4567 INFRASTRUCTURE – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	550,000	605,000
	2220299 Routine Maintenance - Other As	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**138,347,285**	**152,182,014**	**167,400,215**
	Net Expenditure..... KShs.	**138,347,285**	**152,182,014**	**167,400,215**
4567000600 Street Light	**Net Expenditure..... KShs.**	**138,347,285**	**152,182,014**	**167,400,215**
4567000000 INFRASTRUCTURE	**Net Expenditure..... KShs.**	**319,128,987**	**351,041,888**	**386,146,075**

4567 INFRASTRUCTURE – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4567000201 Roads Headquarters	**3110400 Construction of Roads**	524,531,382	576,984,520	634,682,971
	3110402 Access Roads	20,000,000	22,000,000	24,200,000
	3110499 Construction of Roads - Other	504,531,382	554,984,520	610,482,971
	3110500 Construction and Civil Works	247,326,394	272,059,033	299,264,937
	3110501 Bridges	22,651,070	24,916,177	27,407,795
	3110504 Other Infrastructure and Civil Works	224,675,324	247,142,856	271,857,142
	3110700 Purchase of Vehicles and Other Transport Equipment	10,500,000	11,550,000	12,705,000
	3110799 Purchase of Vehicles & Other T	10,500,000	11,550,000	12,705,000
	3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	20,000,000	22,000,000	24,200,000
	3111299 Rehabilitation & Renovation -	20,000,000	22,000,000	24,200,000
	Gross Expenditure..... KShs.	**802,357,776**	**882,593,553**	**970,852,908**
	NET EXPENDITURE KShs.	**802,357,776**	**882,593,553**	**970,852,908**
4567000200 Roads	**NET EXPENDITURE KShs.**	**802,357,776**	**882,593,553**	**970,852,908**
4567000601 Street Light Headquarters	**3110500 Construction and Civil Works**	42,000,000	46,200,000	50,820,000
	3110504 Other Infrastructure and Civil Works	42,000,000	46,200,000	50,820,000
	Gross Expenditure..... KShs.	**42,000,000**	**46,200,000**	**50,820,000**
	NET EXPENDITURE KShs.	**42,000,000**	**46,200,000**	**50,820,000**
4567000600 Street Light	**NET EXPENDITURE KShs.**	**42,000,000**	**46,200,000**	**50,820,000**
4567000000 INFRASTRUCTURE	**NET EXPENDITURE KShs.**	**844,357,776**	**928,793,553**	**1,021,672,908**

VOTE 4578

NAIVASHA MUNICIPALITY

Total expenditure summary for FY2026/27 and projected estimates for FY 2027/28 and FY 2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of Naivasha Municipality including Administration, Planning & support Services and Naivasha Municipal Services.

Part A. Vision

A prosperous and hospitable green Municipality

Part B. Mission

Provide affordable, high quality municipal services, as well as responsive, accessible, inclusive and participatory local governance.

Part C. Strategic Objective

Programme	Objectives
Administration, Planning and Support Services	To provide effective and efficient service delivery
Naivasha Municipal Services	To provide access to efficient and effective municipal services.

Part D. Performance Overview and Background for Programmes

Sub Sector and Their Mandates

As outlined in Section 20 of the Urban Areas and Cities Act, the Municipality of Naivasha is mandated and stipulated with the following functions: -

- To oversee the affairs of the Municipality.
- To develop and adopt policies, plans, strategies and Programs.
- To formulate and Implement an Integrated Development Plan.
- To control Land use, Land subdivision, Land development and zoning by public and private sector for any purpose within the framework of the spatial and master plans for the municipality and as may be delegated by the County Government.
- To promote and undertake infrastructural development and services within the Municipality
- To develop and manage schemes, including site development in collaboration with the relevant national and county agencies.
- To maintain a comprehensive data base and information system of the administration and provide public access there to upon payment of a nominal fee to be determined by the board.
- To administer and regulate its internal affairs.
- Implement applicable national and county legislation;
- To enter into such contracts, partnership or joint ventures as it may consider necessary for the discharge of its functions under this Act or other written laws.

Subject to these provisions, upon application for delegation of functions, NMB was delegated the following functions:

i. **Development control**

- ✓ Development surveillance and compliance
- ✓ Outdoor advertisement control

ii. **Solid waste management**

- ✓ Cleansing functions
- ✓ Oversight and enforcement of service providers on Municipal solid waste collection
- ✓ Management of public open spaces including parks, gardens and playground within the Municipal boundary

iii. **On-street parking**

Delineation of parking spaces and improving infrastructure of the parking space.

Expenditure trends

The below gives a summary of the subsector's approved budget versus the actual expenditure. In the **FY 2022/23,** the subsector was allocated a budget of **Ksh. 341,523,839.00** whereas they spent **Ksh. 226,197,159.89** representing an absorption rate of **66%.** In the **FY 2023/2024,** the municipality had an allocation of **Ksh. 175,637,869.00** and reported an expenditure of **Ksh.114, 837,903.00** representing an absorption rate of **65%.** For **FY 2024/25** the subsector had an approved budget of **Ksh. 108,227,313** and recorded an expenditure of **Ksh. 54,320,754.** This represents an absorption rate of **50%.**

- **Major achievements based on planned outputs for the previous funding period**

The following were the projects the Municipality of Naivasha implemented for the period under review:

- ➢ The Naivasha Modern Market.
- ➢ Naivasha Municipal Park.
- ➢ 2.1 km of tarmacked roads.
- ➢ Paved parking and NMT /walkways.
- ➢ 620-Meter-long sewer by-pass connecting to the Naivasha Sewerage Treatment Plant.
- ➢ Grading and Murraming of Roads with the Municipality.
- ➢ Drainage improvement in Naivasha CBD.
- ➢ The Board has also prioritized review of the 5yr Integrated Urban Development Plan (IDeP) among other policies. Equally, the sector has pursued and is working on the Naivasha Resort City Vision as a blueprint to near future elevated status of the vibrant Social Economy.
- ➢ The municipality qualified for **KUSP II** by complying with the minimum conditions and performance standards **APA 1,** currently the municipality has finished with the screening stages of the proposed projects which once approved by the World Bank, funding will be released to the municipality for implementation.

Constraints and challenges in implementing the budget

- ➢ Inadequate Fiscal Autonomy and Resource Allocation.
- ➢ Operationalization Conflicts and Governance Frameworks.

- Critical Technical Staff Deficit.
- Centralized and Bureaucratic Procurement Systems.
- Infrastructure and Asset Deficit.
- Lack of Disaggregated Municipal Data.
- Rapid Subdivision of Land.

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

For the next Medium-Term Expenditure Framework (MTEF) period, the Municipality of Naivasha has outlined a comprehensive development agenda focused on transforming the town into a resilient, sustainable, and digitally-enabled urban hub. Subject to full funding and in collaboration with KUSP II these priorities are designed to enhance the quality of life for residents while positioning Naivasha as a premier industrial and tourism destination.

- Integrated Transport and Connectivity
- Spatial Planning and Governance
- Environmental Sustainability and Sanitation
- Social Infrastructure and Essential Services
- Public Safety and Digital Transformation

To support a 24-hour economy and enhance business confidence, the municipality is investing in security and digital connectivity.

- Key Projects: Installation of CCTV in critical areas
- Digital Inclusion: Installation of free Wi-Fi in public spaces and markets
- Lighting: Widespread installation of solar street lights and floodlights to improve safety and reduce energy costs.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES									
Objective: To Provide Effective And Efficient Service Delivery									
Outcome: Effective And Efficient Service Delivery To Clients And Stakeholders									
SP 1.1 Administration, Planning and support services	Naivasha Municipality	Improved service delivery	Municipal board office block constructed and equipped	1	-	-	-	-	1
			Existing municipal board office block rehabilitated	1	-	-	-	-	1
			No.of vehicles purchased	1	-	-	-	1	1
			No.of assorted tools/equipment purchased	30	-	-	30	-	50
			Draft by-laws developed	21		-	3	3	3
			No.of municipality policy documents reviewed/developed	4	3	3	4	4	4
			No.of board and committee meetings held	20	4	4	20	20	20
			No. of Quarterly M&E reports developed	4	4	4	4	4	4
1.2 Personnel services	Naivasha Municipality	Improved human resource productivity	No.of staff trained	4	-	7	16	20	24
			No.of board members trained	7	1	2	7	7	7
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	85	85	100	100	100
			Number of staff promoted	35	-	8	1	0	15
			Number of staff recruited	35	-	9	15	16	19

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Compensation to employees (kshs in millions)		14.1	22.4	21.6	23.7	26.1
1.3 Financial services	Naivasha municipality	Improved financial management and services	Quarterly financial reports generated	4	4	4	4	4	4
PROGRAMME 2: NAIVASHA MUNICIPAL SERVICES									
Objective: To Provide Access To Efficient And Effective Municipal Services									
Outcome: Safe, Inclusive, Resilient And Sustainable Municipality									
2.1 Planning and infrastructure	Naivasha municipality	Improved infrastructural development	No. of parking lots constructed	150	60 Mama Ngina phase2	-	150	50	30
			No. of transport management plan developed	1	1	1	-	-	1
			No. of solar street lights purchased and installed.	5	-	-	300	300	300
			No. of streetlights maintained	-	-	-	100	100	100
			Length of sewer reticulation developed (Km)	5	0.62	5.62	2	2	2
			Length of drainage improved (Km)	3	150 Meters	3.15	3		
			Grading and murraming of roads	2	-	-	4	3	3
			No. of boreholes equipped	-	-	4	2	4	3
			Fire station constructed and equipped	1	-	-	-	1	-
			No. of fire engines purchased	-	-	-	-	-	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			No. of Bus Park constructed	-	-	-	-	-	1
			No. of bus parks rehabilitated	1	-	-	-	1	-
			No of ECDE facilities constructed				5	5	5
			ECDE facilities equipped				4	4	4
			No. of VTCs Constructed				3	3	3
			No. of Health centers Constructed				4	4	4
			GIS/ data management system developed	-	-	-	-	-	1
2.2 Environmental Management and Sanitation	Naivasha Municipality	Enhanced waste collection and management	No. of skip loaders procured and maintained	-	-	-	-	-	1
			No. of skip bins procured	5	-	-	5	-	5
			No. of litter bins purchased and installed	30	-	-	30	-	30
			No. of parks/ green spaces rehabilitated	1	-	1	1	-	1
			No. of public toilets constructed	1	-	-	1	-	1
			No. of clean ups undertaken	2	2	-	2	2	2
2.3 Social Services	Naivasha Municipality	Improved social services	No. of social halls constructed and equipped	1	-	-	-	2	2
			No. of public events and celebrations marked	5	-	-	5	-	5
			Annual Municipality Cycling & Marathons held	1	-	-	1	5	1
			Number of urban forums held	4	-	-	4	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
2.4 Trade, tourism and Investment	Naivasha Municipality	Improved platforms for private sector investment	Number of markets constructed	1	-	-	1		1
			No. of markets rehabilitated					1	1
			Number of trade exhibitions held	1	-	-	1	1	1
			Number of tourism conventions held	1	-	-	1	1	1

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration and Planning	15,429,127	3,660,730	20,128,456	25,240,210	27,764,231	30,540,654
SP 1.2: Personnel Services	14,072,662	6,413,300	23,565,372	22,575,333	24,832,867	27,316,153
SP 1.3: Financial Services		-	500,000	500,000	550,000	605,000
Total Expenditure Prog 1	**29,501,789**	**10,074,030**	**44,193,828**	**48,315,543**	**53,147,098**	**58,461,807**
PROGRAMME 2: NAIVASHA MUNICIPAL SERVICES						
S.P 2.1: Planning and Infrastructure	38,623,003	35,556,316	467,007,464	603,689,624	664,058,586	730,464,445
S.P 2.2: Environmental Management and Sanitation	20,000,000	6,500,000	16,376,120	3,397,952	3,737,747	4,111,522
S.P 2.3: Naivasha Social Services	8,176,530	1,434,760	1,000,000	1,000,000	1,100,000	1,210,000
S.P 2.4: Tourism, Investment and Trade	7,000,000	790,712	4,375,000	679,590	747,549	822,304
Total Expenditure Prog 2	**73,799,533**	**44,281,788**	**488,758,584**	**608,767,166**	**669,643,883**	**736,608,271**
Total Expenditure of Vote	**103,301,322**	**54,355,818**	**532,952,412**	**657,082,709**	**722,790,980**	**795,070,078**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	13,421,090	5,801,688	22,427,277	21,736,598	23,910,258	26,301,284
2200000 Use of goods and services	21,505,657	5,572,992	29,066,120	37,882,017	41,670,219	45,837,241
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits	651,572	611,612	1,138,094	838,735	922,609	1,014,870
3100000 Acquisition of Non-Financial Assets	2,100,000	313,210	2,188,456	2,200,000	2,420,000	2,662,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	38,021,694	21,457,578	217,959,916	234,852,857	258,338,143	284,171,957
Capital Transfers Govt. Agencies	20,601,309	20,598,739	255,797,548	359,572,502	395,529,752	435,082,727
Other development						
Total Expenditure of Vote	**103,301,322**	**54,355,819**	**532,952,412**	**657,082,709**	**722,790,980**	**795,070,078**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	13,421,090	5,801,688	22,427,277	21,736,598	23,910,258	26,301,284
2200000 Use of goods and services	14,329,127	3,347,520	19,440,000	24,540,210	26,994,231	29,693,654
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	651,572	611,612	1,138,094	838,735	922,609	1,014,870
3100000 Acquisition of Non-Financial Assets	1,100,000	313,210	1,188,456	1,200,000	1,320,000	1,452,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**29,501,789**	**10,074,030**	**44,193,828**	**48,315,543**	**53,147,098**	**58,461,807**
Sub-Programme 1.1: Administration and Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	14,329,127	3,347,520	18,940,000	24,040,210	26,444,231	29,088,654
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,100,000	313,210	1,188,456	1,200,000	1,320,000	1,452,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**15,429,127**	**3,660,730**	**20,128,456**	**25,240,210**	**27,764,231**	**30,540,654**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	13,421,090	5,801,688	22,427,277	21,736,598	23,910,258	26,301,284
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	651,572	611,612	1,138,094	838,735	922,609	1,014,870
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**14,072,662**	**6,413,300**	**23,565,372**	**22,575,333**	**24,832,867**	**27,316,153**
Sub-Programme 1.3: Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	-		500,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**-**	**-**	**500,000**	**500,000**	**550,000**	**605,000**
PROGRAMME 2: NAIVASHA MUNICIPAL SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	7,176,530	1,434,760	9,626,120	13,341,807	14,675,988	16,143,586
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000	790,712	4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,000,000		1,000,000	1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets	38,021,694	21,455,007	217,959,916	234,852,857	258,338,143	284,171,957
Capital Transfers To Govt. Agencies	20,601,309	20,601,309	255,797,548	359,572,502	395,529,752	435,082,727
Other Development						
Total Expenditure Prog 2	**73,799,533**	**44,281,788**	**488,758,584**	**608,767,166**	**669,643,883**	**736,608,271**
Sub-Programme 2.1: Planning and Infrastructure						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services				9,264,265	10,190,691	11,209,761
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	18,021,694	14,955,007	211,209,916	234,852,857	258,338,143	284,171,957
Capital Transfers To Govt. Agencies	20,601,309	20,601,309	255,797,548	359,572,502	395,529,752	435,082,727
Other Development						
Total Expenditure SP 2.1	**38,623,003**	**35,556,316**	**467,007,464**	**603,689,624**	**664,058,586**	**730,464,445**
Sub-Programme 2.2: Environmental Management and Sanitation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			9,626,120	3,397,952	3,737,747	4,111,522
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	20,000,000	6,500,000	6,750,000			
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**20,000,000**	**6,500,000**	**16,376,120**	**3,397,952**	**3,737,747**	**4,111,522**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.3: Naivasha Social Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	7,176,530	1,434,760				
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,000,000		1,000,000	1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**8,176,530**	**1,434,760**	**1,000,000**	**1,000,000**	**1,100,000**	**1,210,000**
Sub-Programme 2.4: Tourism, Investment and Trade						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services				679,590	747,549	822,304
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000	790,712	4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**7,000,000**	**790,712**	**4,375,000**	**679,590**	**747,549**	**822,304**
TOTAL EXPENDITURE	**103,301,322**	**54,355,818**	**532,952,412**	**657,082,709**	**722,790,980**	**795,070,078**

Part I. Summary of Human Resource Requirements

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30th June 2025	Funded Positions	Positions to be Funded		
				2025/26	2026/27	2027/28 Projection	2028/29 Projection
Municipality of Naivasha	Municipal Manager	1	1	1	-	-	-
	Architect	1	0	0	-	1	-
	GIS Expert I	2	0	0	1	1	-
	Municipal Engineer	1	0	1	-	-	-
	Urban Development Officer II	1	0	1	-	-	-
	Quantity Surveyor	1	0	0	-	1	-
	Economist II	1	0	-	1	-	-
	Social Development Officer	1	0	0	1	-	-
	Public Communication Assistant III	1	0	1	-	-	-
	Information officer II	1	0	0	-	1	-
	Office Administrative Assistant III	1	0	0	1	-	-
	Clerical Officer II	2	1	0	1	-	-
	Supply Chain Management Officer II	2	1	0	1	-	-
	Legal Officer	2	0	-	-	1	1
	Environment Officer	5	1	-	1	1	1
	Clerk of Works officer	3	0	-	1	1	1
	Revenue clerks	2	0	-	-	1	1
	Senior Support Staff /Senior Sanitary Cleaner	55	0	5	5	5	5
	Records Management Assistant II	2	0	-	1	-	1
	Senior Assistant/Fire Officers	8	0	-	-	2	2
	ICT OFFICER III	2	0	-	1	1	1
	Security Warden III	10	0	-	-		5
	Housing Officer	5	0	-	-	-	1
Total Funded Positions				**9**	**15**	**16**	**19**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4578 NAIVASHA MUNICIPALITY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4578000101 NAIVASHA MUNICIPALITY HEADQUARTERS	**2110100 Basic Salaries - Permanent Employees**	**15,973,650**	**17,571,015**	**19,328,117**
	2110101 Basic Salaries - Civil Service	15,973,650	17,571,015	19,328,117
	2110200 Basic Wages - Temporary Employees	**2,122,409**	**2,334,650**	**2,769,223**
	2110201 Contractual Employees	460,360	506,396	557,036
	2110202 Casual Labour - Others	1,662,049	1,828,254	2,212,187
	2110300 Personal Allowance - Paid as Part of Salary	**2,770,355**	**3,047,391**	**3,352,130**
	2110301 House Allowance	1,878,199	2,066,019	2,272,621
	2110314 Transport Allowance	696,000	765,600	842,160
	2110320 Leave Allowance	185,356	203,892	224,281
	2110399 Personal Allowances paid - Oth	10,800	11,880	13,068
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**870,183**	**957,201**	**1,052,921**
	2120103 Employer Contribution to Staff Pensions Scheme	870,183	957,201	1,052,921
	2210100 Utilities Supplies and Services	**700,000**	**770,000**	**847,000**
	2210101 Electricity	200,000	220,000	242,000
	2210102 Water and sewerage charges	300,000	330,000	363,000
	2210103 Gas expenses	50,000	55,000	60,500
	2210106 Utilities, Supplies- Other (	150,000	165,000	181,500
	2210200 Communication, Supplies and Services	**2,750,000**	**3,025,000**	**3,327,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,200,000	2,420,000
	2210202 Internet Connections	350,000	385,000	423,500
	2210203 Courier and Postal Services	50,000	55,000	60,500
	2210207 Purchase of bandwith capacity	350,000	385,000	423,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,350,000**	**5,885,000**	**6,473,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210302 Accommodation - Domestic Travel	1,500,000	1,650,000	1,815,000
	2210303 Daily Subsistence Allowance	1,500,000	1,650,000	1,815,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	100,000	110,000	121,000
	2210399 Domestic Travel and Subs. - Others	1,750,000	1,925,000	2,117,500
	2210500 Printing , Advertising and Information Supplies and Services	**1,350,000**	**1,485,000**	**1,633,500**
	2210502 Publishing and Printing Services	500,000	550,000	605,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	150,000	165,000	181,500

4578 NAIVASHA MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	700,000	770,000	847,000
	2210700 Training Expenses	**3,000,000**	**3,300,000**	**3,630,000**
	2210708 Trainer Allowance	1,500,000	1,650,000	1,815,000
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000
	2210800 Hospitality Supplies and Services	**4,050,000**	**4,455,000**	**4,900,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,650,000	1,815,000
	2210805 National Celebrations	300,000	330,000	363,000
	2210809 Board Allowance	1,250,000	1,375,000	1,512,500
	2211000 Specialised Materials and Supplies	**200,000**	**220,000**	**242,000**
	2211016 Purchase of Uniforms and Clothing - Staff	200,000	220,000	242,000
	2211100 Office and General Supplies and Services	**1,040,210**	**1,144,231**	**1,258,654**
	2211102 Supplies and Accessories for Computers and Printers	540,210	594,231	653,654
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	605,000
	2211300 Other Operating Expenses	**2,600,000**	**2,860,000**	**3,146,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	660,000	726,000
	2211310 Contracted Professional Services	500,000	550,000	605,000
	2211320 Temporary Committees Expenses	1,500,000	1,650,000	1,815,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,000,000**	**1,100,000**	**1,210,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,100,000	1,210,000
	2220200 Routine Maintenance - Other Assets	**2,500,000**	**2,750,000**	**3,025,000**
	2220202 Maintenance of Office Furniture and Equipment	300,000	330,000	363,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	700,000	770,000	847,000
	2220209 Minor Alterations to Buildings and Civil Works	1,000,000	1,100,000	1,210,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2710100 Government Pension and Retirement Benefits	**838,735**	**922,609**	**1,014,869**
	2710102 Gratuity - Civil Servants	683,215	751,537	826,690
	2710111 NSSF Pensions	155,520	171,072	188,179
	3111000 Purchase of Office Furniture and General Equipment	**1,000,000**	**1,100,000**	**1,210,000**
	3111001 Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	3111009 Purchase of other Office Equipment	500,000	550,000	605,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**200,000**	**220,000**	**242,000**
	3111112 Purchase of Software	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**48,315,542**	**53,147,097**	**58,662,914**

4578 NAIVASHA MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	Net Expenditure..... KShs.	**48,315,542**	**53,147,097**	**58,662,914**
4578000100 NAIVASHA MUNICIPALITY	**Net Expenditure..... KShs.**	**48,315,542**	**53,147,097**	**58,662,914**
4578000201 NAIVASHA MUNICIPAL SERVICES	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,600,000**	**3,960,000**	**4,356,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	330,000	363,000
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	1,300,000	1,430,000	1,573,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**100,000**	**110,000**	**121,000**
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210700 Training Expenses	**1,500,000**	**1,650,000**	**1,815,000**
	2210708 Trainer Allowance	1,000,000	1,100,000	1,210,000
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**3,700,000**	**4,070,000**	**4,477,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	500,000	550,000	605,000
	2210805 National Celebrations	450,000	495,000	544,500
	2210809 Board Allowance	1,750,000	1,925,000	2,117,500
	2211000 Specialised Materials and Supplies	**1,300,000**	**1,430,000**	**1,573,000**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	500,000	550,000	605,000
	2211016 Purchase of Uniforms and Clothing - Staff	800,000	880,000	968,000
	2211100 Office and General Supplies and Services	**1,500,000**	**1,650,000**	**1,815,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,650,000	1,815,000
	2211300 Other Operating Expenses	**641,807**	**705,988**	**776,586**
	2211310 Contracted Professional Services	641,807	705,988	776,586
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,000,000**	**1,100,000**	**1,210,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,100,000	1,210,000

4578 NAIVASHA MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**1,000,000**	**1,100,000**	**1,210,000**
	3111305 Purchase of tree seeds and seedlings	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**14,341,807**	**15,775,988**	**17,353,586**
	Net Expenditure..... KShs.	**14,341,807**	**15,775,988**	**17,353,586**
4578000200 NAIVASHA MUNICIPAL	**Net Expenditure..... KShs.**	**14,341,807**	**15,775,988**	**17,353,586**
4578000000 NAIVASHA MUNICIPALITY	**Net Expenditure..... KShs.**	**62,657,349**	**68,923,085**	**76,016,500**

4578 NAIVASHA MUNICIPALITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4578000201 NAIVASHA MUNICIPAL SERVICES	**3110200 Construction of Building**	22,300,000	24,530,000	26,983,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	13,800,000	15,180,000	16,698,000
	3110299 Construction of Buildings - Ot	8,500,000	9,350,000	10,285,000
	3110300 Refurbishment of Buildings	8,041,006	8,845,107	9,729,617
	3110302 Refurbishment of Non-Residential Buildings	8,041,006	8,845,107	9,729,617
	3110400 Construction of Roads	141,654,235	155,819,658	171,401,624
	3110499 Construction of Roads - Other	141,654,235	155,819,658	171,401,624
	3110500 Construction and Civil Works	317,630,118	349,393,130	384,332,442
	3110501 Bridges	6,500,000	7,150,000	7,865,000
	3110502 Water Supplies and Sewerage	5,000,000	5,500,000	6,050,000
	3110504 Other Infrastructure and Civil Works	198,557,616	218,413,378	240,254,715
	3110599 Other Infrastructure and Civil Works	107,572,502	118,329,752	130,162,727
	3110700 Purchase of Vehicles and Other Transport Equipment	86,500,000	95,150,000	104,665,000
	3110702 Purchase of Boats	1,500,000	1,650,000	1,815,000
	3110707 Purchase of Ambulances	15,000,000	16,500,000	18,150,000
	3110799 Purchase of Vehicles & Other T	70,000,000	77,000,000	84,700,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	12,300,000	13,530,000	14,883,000
	3111101 Purchase of Medical and Dental Equipment	2,000,000	2,200,000	2,420,000
	3111109 Purchase of Educational Aids and Related Equipment	10,300,000	11,330,000	12,463,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	2,000,000	2,200,000	2,420,000
	3111302 Purchase of Animals and Breeding Stock	2,000,000	2,200,000	2,420,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	4,000,000	4,400,000	4,840,000
	3111499 Research, Feasibility Studies	4,000,000	4,400,000	4,840,000
	Gross Expenditure..... KShs.	**594,425,359**	**653,867,895**	**719,254,683**
	NET EXPENDITURE KShs.	**594,425,359**	**653,867,895**	**719,254,683**
4578000200 NAIVASHA MUNICIPAL	**NET EXPENDITURE KShs.**	**594,425,359**	**653,867,895**	**719,254,683**
4578000000 NAIVASHA MUNICIPALITY	**NET EXPENDITURE KShs.**	**594,425,359**	**653,867,895**	**719,254,683**

VOTE 4579

OFFICE OF THE COUNTY ATTORNEY

Total expenditure summary for FY2026/27 and projected estimates for FY2027/28 and FY2028/29. The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses, Use of goods & Service and Capital expenses of the Office of the County Attorney including Administration, Planning and Support services, Provision of Advisory Services and Provision of Legal Service.

Part A. Vision

Facilitating the realization of good governance and respect for the rule of law and promotion of County laws and the upholding of ethics and integrity.

Part B. Mission

Providing legal services and promoting a just democratic and corruption free County.

Part C. Strategic Objective

The main strategic objectives for Office of the County Attorney are:

- Succession planning and management
- Staff capacity building
- Digitization of all County legal records and publications
- Capacity building of public officers on AJS/ADR
- Public sensitization on AJS/ADR mechanisms
- Establishment AJS/ADR administrative structures
- Establishment of a County legal resource centre
- Recruitment of legal counsels
- Training of legal counsels and legal Clerks
- Enhancement of the County Pupillage programme

Part D. Performance Overview and Background for Programmes

The subsector became a fully-fledged department in the Financial Year 2022/2023, and was implementing its mandate across their programmes. However, with the approval of the CIDP, the office of the county attorney reviewed its three programmes to only two, one being administration and planning and the other being the core mandate of acting as the principal legal advisor to the county executive. In terms of performance the following were realized.

The office of the County Attorney has the core mandate of provision of legal services to the County Government of Nakuru. The office is established under the office of the County Attorney Act no 14 of 2020 and clearly spells out the mandate of the office as;

i. Is the principal legal adviser to the county government;

ii. Shall attend the meetings of the county executive committee as an ex-officio member of the executive committee;
iii. Shall, on the instructions of the county government, represent the county executive in court or in any other legal proceedings to which the county executive is a party, other than criminal proceedings;
iv. Shall advise departments in the county executive on legislative and other legal matters;
v. Shall negotiate, draft, vet and interpret documents and agreements for and on behalf of the county executive and its agencies;
vi. Shall be responsible for the revision of county laws;

Expenditure trends

During the FY 2022/23, the OCA had a total allocation of Ksh. 207,900,000 (Supp II). However, total expenditure by the close of the FY was 120,761,725. This reflects a budget 58.1 percent. The bulk of this expenditure was towards settlement of legal pending bills. During the FY 2023/24, the OCA had a total allocation of Ksh. 60,829,307 (Supp II). However, total expenditure by the close of the FY was Ksh. 33,361,132. This reflects a budget absorption rate of 54.8 percent. During FY 2024/25 Actual approved budget was Ksh. 67,361,886 (Supp I). However Actual; Expenditure was Ksh 27,781,694 reflecting a budget absorption rate of 51.6 percent. The general declining trend in budget absorption has been occasioned by delays in approval of supplementary budget, issuance of AIEs and release of funds to the exchequer affecting overall budget performance in the previous MTEF period.

Major Achievement based on planned output

During the period under review,

i. During the period under review, 567 cases (36 in FY 2023/24) were litigated and successfully concluded. By the close of the Fourth quarter of FY 2024/25 additional 287 closed were cases, 5 cases were dismissed and 21 were concluded, 1 resolved through ADR Only one cases was resolved outside court revealing a serious gap in implementation of ADR/AJS in the county.
ii. Digitization of legal records was completed and the office is in the process of automating legal records in collaboration with the Kenya Law Reforms Commission and the Kenya Law Reports
iii. Establishment of a legal resource Centre was initiated during the period and is currently 50 percent complete awaiting equipping and installation of the CMIS.
iv. An MoU was signed between the KLR and the OCA that will oversee, the equipping and operationalization of a County Legal resource Centre
v. During the period under review a County Solicitor was appointed to be the administrative head and assist in reducing the huge case backlog.
vi. Engaged and supervised 7 new legal pupils as an accredited pupillage centre

vii. Participated in the review and finalization of bills, policies, and other legal documents submitted by departments. These include Nakuru County Valuation and Rating Act of 2024, Nakuru County Finance Act 2023 and the Nakuru County Alcoholic Drinks control regulations 2024 and The Nakuru County Inspectorate regulations, 2025.

viii. Establishment of a legal library was initiated during the period under review and is expected to be completed in the next MTEF period.

Constraints and challenges in implementing the budget

Key emerging issues, constraints and challenges associated with budget implementations included a growing number of litigations against the county government, inadequate budgetary allocation, inadequate legal personnel, lack of a legal library and weak adoption of ADR/AJS mechanisms. Others include inadequate technical personnel in comparison to the case load leading to a surge in Legal bills, inadequate facilitation of technical officers, and weak compliance with legal, policy and regulatory frameworks by county departments and agencies.

Major services/Outputs expected to be achieved in the MTEF Period 2025/2026-2027/2028

During the Next MTEF period 2025/26 – 2027/28, the Office of the County Attorney has prioritized

- Equipping of the legal resource Centre
- Engagement and training of legal pupils
- Recruitment, training and promotion of additional Advocates and support staff
- Automation of legal records
- Finalizing cases pending in court
- Promoting ADR/AJS mechanisms in handling of county cases
- Reduction in legal pending Bills.
- Strengthening law drafting and compliance monitoring

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES **Outcome:** Enhanced Access Of County Government Services To Residents									
SP 1.1 Administration Services	Administration	Establishment of a legal resource Centre	Rate of Completion	100	0	50	100	100	100
		Equipping of the legal resource centre	Rate of implementation	100	10	30	60	80	100
		Automation of legal records	Rate of implementation	100	100	100	50	100	100
SP 1.2: Personnel Services	Administration	Staff Training	No. of trainings conducted	4	7	7	4	4	4
		Engagement of Pupils	No. of pupils engaged	--	7	10	10	10	10
		Capacity Development workshops	No. of workshops conducted	2	0	2	2	3	3
SP 1.3: Financial Services	Accounting Unit	Improved financial reporting	No of financial reports generated	5	5	5	5	5	5
PROGRAMME 2: PROVISION OF LEGAL SERVICES **Outcome:** Efficiency And Effectiveness In The Legal Service									
SP 2.1 Legal Advisory Services	Administration	Attending cabinet meetings	Proportion of cabinet meetings attended	100	100	100	100	100	100
		Interdepartmental meetings	No of reports generated from interdepartmental meetings	-	2	2	4	4	4
	Litigation	Reduce number of pending cases	Number of Cases closed	100	314	100	100	100	100
		Formulate new laws	No. of formulated bills	10	7	7	3	3	3
		Automation and digitization of case files	Rate of automation of Legal records system	100	0	0	80	90	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		County Law library and office space	Percentage functionality of law Library and offices	100	0	0	30	50	100
		Seeking ADR mechanisms to reduce the cases	Percentage of cases finalized through ADR	50	0	10	20	20	20
		Participating in drafting of the Bills.	Proportion of departmental bills and policy documents reviewed and forwarded for approval.	100	100	100	100	100	100
	Lands and conveyancing	Attending to all conveyance and commercial transactions on behalf of the County	Percentage of commercial transactions and conveyance applications received and processed by OCA	100	100	100	100	100	100

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	16,320,000	8,171,614	19,175,434	13,013,271	14,314,598	15,746,058
SP 1.2: Personnel Services	28,471,782	18,959,580	25,502,158	31,113,670	34,225,037	37,647,541
SP 1.3: Financial Services	600,000		500,000	500,000	550,000	605,000
Total Expenditure Prog 1	**45,391,782**	**27,131,194**	**45,177,592**	**44,626,941**	**49,089,635**	**53,998,599**
PROGRAMME 2: PROVISON OF LEGAL SERVICES						
SP 2.1: Legal Advisory Services	8,472,473	650,500	17,400,000	32,550,000	35,805,000	39,385,500
Total Expenditure Prog 2	**8,472,473**	**650,500**	**17,400,000**	**32,550,000**	**35,805,000**	**39,385,500**
Total Expenditure of Vote	**53,864,256**	**27,781,694**	**62,577,592**	**77,176,941**	**84,894,635**	**93,384,099**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	27,161,503	18,401,815	23,627,797	29,533,069	32,486,376	35,735,014
2200000 Use of Goods and Services	20,265,881	5,178,438	31,575,434	43,563,271	47,919,598	52,711,558
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	1,310,280	557,765	1,874,361	1,580,601	1,738,661	1,912,527
3100000 Acquisition of Non-Financial Assets	2,126,592	736,627	2,500,000	2,500,000	2,750,000	3,025,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	3,000,000	2,907,049	3,000,000			
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure of Vote	**53,864,256**	**27,781,694**	**62,577,592**	**77,176,941**	**84,894,635**	**93,384,099**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	27,161,503	18,401,815	23,627,797	29,533,069	32,486,376	35,735,014
2200000 Use of goods and services	12,420,000	4,527,938	14,175,434	11,263,271	12,389,598	13,628,558
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	1,310,280	557,765	1,874,361	1,580,601	1,738,661	1,912,527
3100000 Acquisition of Non-Financial Assets	1,500,000	736,627	2,500,000	2,250,000	2,475,000	2,722,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	3,000,000	2,907,049	3,000,000		-	-
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**45,391,782**	**27,131,194**	**45,177,592**	**44,626,941**	**49,089,635**	**53,998,599**
Sub-Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	11,820,000	4,527,938	13,675,434	10,763,271	11,839,598	13,023,558
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,500,000	736,627	2,500,000	2,250,000	2,475,000	2,722,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	3,000,000	2,907,049	3,000,000		-	-
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**16,320,000**	**8,171,614**	**19,175,434**	**13,013,271**	**14,314,598**	**15,746,058**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	27,161,503	18,401,815	23,627,797	29,533,069	32,486,376	35,735,014
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	1,310,280	557,765	1,874,361	1,580,601	1,738,661	1,912,527
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**28,471,782**	**18,959,580**	**25,502,158**	**31,113,670**	**34,225,037**	**37,647,541**
Sub-Programme 1.3: Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	600,000		500,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**600,000**	**-**	**500,000**	**500,000**	**550,000**	**605,000**
PROGRAMME 2: PROVISON OF LEGAL SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	7,845,881	650,500	17,400,000	32,300,000	35,530,000	39,083,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	626,592			250,000	275,000	302,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**8,472,473**	**650,500**	**17,400,000**	**32,550,000**	**35,805,000**	**39,385,500**
Sub-Programme 2.1: Legal Advisory Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	7,845,881	650,500	17,400,000	32,300,000	35,530,000	39,083,000
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	626,592			250,000	275,000	302,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.1	**8,472,473**	**650,500**	**17,400,000**	**32,550,000**	**35,805,000**	**39,385,500**
TOTAL VOTE	**53,864,256**	**27,781,694**	**62,577,592**	**77,176,941**	**84,894,635**	**93,384,099**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 projection	2028/29 projection
Administration and Planning	Supply Chain Management officer/Assistant	1	1	0	0	0	0
	Economist/ Statisticians	1	1	0	0	0	0
	Accountant	1	1	0	0	0	0
	ICT Officer	1	0	0	0	0	0
	Human Resource Officers	1	0	0	0	0	0
	Office Administrative Officer/Assistant	2	1	0	0	0	0
	Clerical Officers	2	1	0	0	0	0
	Drivers	3	1	0	0	0	0
	Records Management Officers	1	0	0	0	0	0
	Support Staff	2	0	0	0	0	0
Litigation and Conveyancing	County Attorney	1	1	0	0	0	0
	County Solicitor	1	1	1	0	0	0
	Deputy Chief Legal Officer	1	0	0	0	0	1
	Assistant Deputy Chief Legal Officer	1	0	0	0	1	0
	Principal Legal Officer	2	1	0	1	1	0
	Senior Legal Officer	3	0	1	0	1	1
	Legal Officer II/ Legal Officer I	6	0	1	0	2	3
	Legal Clerk Assistant I	4	1	2	0	0	1
	Legal Clerk Assistant III/Legal Clerk Assistant II	8	2	1	1	2	2
Total Funded Positions		**42**	**12**	**6**	**4**	**7**	**8**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4579 OFFICE OF THE COUNTY ATTORNEY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
E4579000101 Headquarters	**2110100 Basic Salaries - Permanent Employees**	**22,031,488**	**24,234,637**	**26,658,101**
	2110101 Basic Salaries - Civil Service	22,031,488	24,234,637	26,658,101
	2110200 Basic Wages - Temporary Employees	**1,500,000**	**1,650,000**	**1,815,000**
	2110201 Contractual Employees	1,500,000	1,650,000	1,815,000
	2110300 Personal Allowance - Paid as Part of Salary	**4,606,063**	**5,066,669**	**5,573,336**
	2110301 House Allowance	3,548,811	3,903,692	4,294,061
	2110314 Transport Allowance	792,000	871,200	958,320
	2110320 Leave Allowance	200,452	220,497	242,547
	2110399 Personal Allowances paid - Oth	64,800	71,280	78,408
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**1,395,518**	**1,535,070**	**1,688,577**
	2120103 Employer Contribution to Staff Pensions Scheme	1,395,518	1,535,070	1,688,577
	2210100 Utilities Supplies and Services	**175,000**	**192,500**	**211,750**
	2210103 Gas expenses	75,000	82,500	90,750
	2210106 Utilities, Supplies- Other (	100,000	110,000	121,000
	2210200 Communication, Supplies and Services	**1,050,271**	**1,155,298**	**1,270,828**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	800,000	880,000	968,000
	2210202 Internet Connections	200,000	220,000	242,000
	2210203 Courier and Postal Services	50,271	55,298	60,828
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,600,000**	**5,060,000**	**5,566,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	660,000	726,000
	2210302 Accommodation - Domestic Travel	2,000,000	2,200,000	2,420,000
	2210303 Daily Subsistence Allowance	2,000,000	2,200,000	2,420,000
	2210500 Printing , Advertising and Information Supplies and Services	**630,000**	**693,000**	**762,300**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	230,000	253,000	278,300
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210700 Training Expenses	**675,000**	**742,500**	**816,750**
	2210703 Production and Printing of Training Materials	100,000	110,000	121,000
	2210714 Gender Mainstreaming	75,000	82,500	90,750
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**823,000**	**905,300**	**995,830**

4579 OFFICE OF THE COUNTY ATTORNEY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	423,000	465,300	511,830
	2210802 Boards, Committees, Conferences and Seminars	400,000	440,000	484,000
	2211100 Office and General Supplies and Services	**800,000**	**880,000**	**968,000**
	2211102 Supplies and Accessories for Computers and Printers	200,000	220,000	242,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	330,000	363,000
	2211199 Office and General Supplies -	300,000	330,000	363,000
	2211300 Other Operating Expenses	**300,000**	**330,000**	**363,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	220,000	242,000
	2211310 Contracted Professional Services	100,000	110,000	121,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**700,000**	**770,000**	**847,000**
	2220101 Maintenance Expenses - Motor Vehicles	700,000	770,000	847,000
	2220200 Routine Maintenance - Other Assets	**1,510,000**	**1,661,000**	**1,827,100**
	2220202 Maintenance of Office Furniture and Equipment	500,000	550,000	605,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	510,000	561,000	617,100
	2710100 Government Pension and Retirement Benefits	**1,580,601**	**1,738,661**	**1,912,528**
	2710102 Gratuity - Civil Servants	1,524,441	1,676,885	1,844,574
	2710111 NSSF Pensions	56,160	61,776	67,954
	3111000 Purchase of Office Furniture and General Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	3111001 Purchase of Office Furniture and Fittings	800,000	880,000	968,000
	3111005 Purchase of Photocopiers	500,000	550,000	605,000
	3111009 Purchase of other Office Equipment	700,000	770,000	847,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**250,000**	**275,000**	**302,500**
	3111112 Purchase of Software	250,000	275,000	302,500
	Gross Expenditure..... KShs.	**44,626,941**	**49,089,635**	**53,998,600**
	Net Expenditure..... KShs.	**44,626,941**	**49,089,635**	**53,998,600**
4579000100 Headquaters	**Net Expenditure..... KShs.**	**44,626,941**	**49,089,635**	**53,998,600**
4579000301 Legal Services Headquarters	**2210100 Utilities Supplies and Services**	**100,000**	**110,000**	**121,000**
	2210106 Utilities, Supplies- Other (	100,000	110,000	121,000
	2210200 Communication, Supplies and Services	**200,000**	**220,000**	**242,000**
	2210202 Internet Connections	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,000,000**	**3,300,000**	**3,630,000**

4579 OFFICE OF THE COUNTY ATTORNEY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**500,000**	**550,000**	**605,000**
	2210502 Publishing and Printing Services	300,000	330,000	363,000
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210700 Training Expenses	**300,000**	**330,000**	**363,000**
	2210799 Training Expenses - Other (Bud	300,000	330,000	363,000
	2210800 Hospitality Supplies and Services	**700,000**	**770,000**	**847,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	440,000	484,000
	2210802 Boards, Committees, Conferences and Seminars	300,000	330,000	363,000
	2211100 Office and General Supplies and Services	**500,000**	**550,000**	**605,000**
	2211102 Supplies and Accessories for Computers and Printers	100,000	110,000	121,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	200,000	220,000	242,000
	2211300 Other Operating Expenses	**27,000,000**	**29,700,000**	**32,670,000**
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	27,000,000	29,700,000	32,670,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**250,000**	**275,000**	**302,500**
	3111403 Research	250,000	275,000	302,500
	Gross Expenditure..... KShs.	**32,550,000**	**35,805,000**	**39,385,500**
	Net Expenditure..... KShs.	**32,550,000**	**35,805,000**	**39,385,500**
4579000300 Legal Services	**Net Expenditure..... KShs.**	**32,550,000**	**35,805,000**	**39,385,500**
4579000000 OFFICE OF COUNTY ATTORNEY	**Net Expenditure..... KShs.**	**77,176,941**	**84,894,635**	**93,384,100**

VOTE 4580

NAKURU CITY

Total expenditure summary FY2026/27 and projected estimates for FY2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of Nakuru City Subsector including Administration, Planning and Support Services and Nakuru City Services.

Part A. Vision

The Sub-sector Vision is to be a model City that enhances quality of life and fosters economic prosperity.

Part B. Mission

The Subsector mission is to formulate and implement citizen-oriented policies, foster sustainable development and innovation, and deliver services.

Part C. Strategic Objective

Programme	Sub Programme	Objective
Administration, Planning and Support Services	SP 1.1: Administration and Planning SP 1.2 Personnel services SP 1.3 Financial Services	To provide effective and efficient service delivery
Nakuru City Services	SP 2.1 Infrastructure Development and Urban planning SP 2:2 Nakuru City environnemental Management SP 2.3 Trade Markets and Investment SP 2.4: Nakuru City Social Services	To provide access to efficient and effective city services

Part D. Performance Overview and Background for Programmes

Mandate

Subject to provisions of UACA, section (20), the City Board of Nakuru implements its mandate through execution of programmes and sub -programmes which include:

- Oversee the affairs of the city;
- Develop and adopt policies, plans, strategies and programmes, and may set targets for delivery of services;
- Formulate and implement an integrated development plan;
- Control land use, land sub-division, land development and zoning by public and private sectors for any purpose, including industry, commerce, markets, shopping and other employment centres, residential areas, recreational areas, parks, entertainment, passenger transport, agriculture, and freight and transit stations within the framework

of the spatial and master plans for the city or municipality as may be delegated by the County government;
- As may be delegated by the County government, promote and undertake infrastructural development and services within the city or municipality.

Expenditure trends

The sub-sector had an approved budget of Ksh.850,729, 206. 00 in FY 2022/23, Ksh.482, 942,134.00 in FY 2023/24 and Ksh.149, 395,824 in FY 2024/25. The subsequent reduction in allocation in the subsequent financial years is due to the absence of KUSP I funding that ended in July, 2023, which significantly affected the rate of infrastructural development in the city, because of low rate of equitable share allocation. The overall expenditure in FY 2022/23 was Ksh. 587,770,847.00, Ksh. 388,645,307.58 in FY 2023/24 and Ksh. 90,205,840 in FY 2024/25. This represents an absorption rate of 69%, 80.5% and 60.37% respectively.

Major achievements based on planned outputs for the previous funding period

- Completion of storm-water drainage works, including:
    - Lower Mburu Gichua, Flamingo, and Kivumbini drainage systems (total length: 0.4 km);
    - Mbugua & Mbugua drainage works, including associated road murraming;
    - Kia-Murogi, Kipkelion Road, and Mombasa Road storm-water drainage systems.
- Construction of 7.3 km of roads within the city, comprising:
    - Free Area Loop Road;
    - Mashindano Road, including drainage works and street lighting;
    - Chui Road, including drainage works and street lighting;
    - Road behind Gilanis to KPLC and Lower Tom Mboya Road;
    - Kipchoge Keino Road;
    - Crater Climb Road;
    - Matundu Road; and
    - Bargain Road.
- Routine maintenance of street lighting across the city.
- Completion of access drains into the Mbugua Mbugua main drain along Baringo Road (0.44 km).
- Ongoing rehabilitation of drainage systems within the city, including the CBD (Kenyatta Lane, Mburu Gichua, and Pundit Nehru avenues), sections of Flamingo Ward, Bondeni Area, and Kivumbini Ward, as well as provision of access at Imani Sacco Building and replacement of damaged slabs and manhole covers within the CBD.
- Installation of a sanitation facility at Menengai Garden, Nakuru East.
- Supply and installation of two (2) streetlights at KMC Settlement and Pipeline Estate.
- Nakuru City Corruption Prevention Policy (completed)

- Nakuru City Risk Management Policy (completed)
- Nakuru City Data Governance Policy (Ongoing)
- Draft Nakuru City Solid Waste Management Plan (NSWMP) (ongoing).
- Draft Nakuru City Creatives Policy (ongoing).

Partnership-Driven Urban Resilience and Innovation Projects

Four major projects were successfully executed, namely;

A. Launch of Nature-Based Solutions (NbS) Compendium

Nakuru City was featured, alongside Mombasa City and Mandera Municipality during the launch of "***Nature-Based Solutions Compendium for Urban Resilience in Kenya***" during the Kenya Urban Forum 2025 in Naivasha Municipality by the Global Center for Adaptation and the World Bank. This NbS practical guide, stating progress made by Nakuru City in integrating Nbs, will support municipalities across Kenya I integrating NbS into urban Planning and infrastructure development to catalyse climate resilient cities.

B. RESPIRA Air Quality Monitoring (RESPIRA-AQM) Project

This project is funded the Flanders International Climate Action Programme (FICAP) and implemented jointly with the County Department of Environment and the Kenya Meteorological Department. The project involved installation of the air quality sensors in phase one, which is complete and in second phase, the project will develop data dissemination infrastructure, integrating real time data and artificial intelligence visualization. This project aims to build City's resilience against the impacts of air pollution and climate change by integrating advanced forecasting technology with community-driven environmental monitoring.

C. Water as Leverage Project

This project implements the Sponge City Concept, funded by the Kingdom of the Netherlands through its Embassy. The project aims to leverage water in solving the climate related challenges that the city is grappling with through adoption of nature-based solutions.

D. Mapping for Climate Ready Cities Project

This digital mapping project, initiated in FY 2023/24, aims to update the city's spatial data to enhance the use of spatial data in achieving sustainable urban mobility. This project is funded and implemented by the Humanitarian OpenStreetMap Team (HOT).

Constraints and challenges in implementing the budget

During the reporting period, the following challenges were experienced;

a) Financial Challenges
b) Administrative and Institutional Challenges
c) Environmental and External Challenges
d) Operational challenges

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

The following are the major projects /programmes that the department will implement in the next MTEF period.

- Recruit and train officers to enhance capacity.
- Purchase a vehicle to support monitoring and evaluation activities.
- Formulate and update relevant policies.
- Install and maintain traffic lights, floodlights, and streetlights.
- Construct roads, bridges, and non-motorized transport (NMT) facilities.
- Construct and rehabilitate drainage systems.
- Construct and equip ECDE classrooms.
- Construct and equip health centers.
- Construct WASH facilities across the city.
- Supply and install water supply equipment for residents.
- Supply and equip sports facilities and teams.
- Implement water infrastructure projects in the city.
- Construct and rehabilitate markets.
- Construct and connect sewer lines

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Administration, planning and support services									
Objective: To provide effective and efficient service delivery									
Outcome: Effective and efficient service delivery to clients and stakeholders									
SP1.1 Administration, planning and support services	Administration unit	Improved service delivery	IDeP formulated and Approved	-	-	1	-	-	-
			IDEP reviewed	-	-	-	-	1	-
			City by-laws developed	0	-	-	-	-	1
			No. of vehicles purchased	-	-	-	1	-	-
			No. of City policy documents reviewed/developed	1	2	2		1	1
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	53.29	53.29	100	100	100
			Number of assorted office equipment purchased	20	-	-	15	15	15
			Annual work plan prepared	1	1	1	1	1	1
			Number of Board meeting and conferences held	20	15	15	20	20	20
			Quarterly M&E reports	4	4	4	4	4	4
SP 1.2 Personnel services	Human Resource section		Service charter developed	-	-	-	-	1	-
			Number of staff recruited	4	1	1	13	15	43
			Number of staff promoted	-	-	-	2	1	-
			Number of staff trained	5	5	5	-	2	10
			Compensation to employees (Ksh. M)	11.7	28.06	28.06	46.8	51.5	56.6
1.3 Financial services			Quarterly financial reports generated	4	4	4	4	4	4
Programme: Nakuru City Services									
Objective: To provide access to efficient and effective city services									
Outcome: Safe, inclusive, resilient and sustainable City									
		Improved road safety	Length of NMT constructed (Km)	1.2	-	-	2	2	2
			Length of roads constructed (Km)	3.3	-	-	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
2.1 Infrastructure development and City Planning		and accessibility	Number traffic light components installed and maintained	50	-	-	-	2	2
			Number street lights installed and maintained	50	-	-	-	100	100
			Number of flood lights installed and maintained	2	-	-	20	20	20
			Length of storm water drains constructed (Km)	3.7	-	-	1.5	1.5	1.5
		Improved healthcare	Number of health centers constructed	-	-	1	2	4	2
			Number of health centers rehabilitated	-	-	1	1	1	1
			Number of health centers equipped	-	-	1	1	1	1
		Improved quality education	Number of ECDE facilities constructed	-	-	1	2	2	2
			Number of ECDE facilities rehabilitated	-	-	1	1	1	1
			Number of ECDE facilities equipped	-	-	1	2	1	1
		Improved accessibility to clean water	Number of water supply equipment installed	-	-	1	1	1	1
			Number of water infrastructure projects implemented	-	-	1	1	1	1
2.2 Nakuru City Environmental Management		Improved solid waste management	Number of solid waste litter bins installed	20	20	20	-	100	50
			Number of skip loader trucks purchased	-	-	-	1	-	1
			No of skip bins purchased	-	-	-	4	-	-
			Number of solid waste refuse trucks purchased	1	-	-	-	1	1
			No of solid waste disposal sites rehabilitated	-	-	-	-	-	1
		Increased tree cover and beautification	Number of trees purchased and planted	10,000	10,100	10,100	10,000	10,000	10,000

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Improved sanitation and hygiene	Number of WASH facilities mapped and installed	1	-	-	1	1	1
2.3 Trade, markets and investment		Improved trade and investments	Number of markets rehabilitated	1	-	-	1	-	1
			Number of markets constructed	-	-	1	1	1	1
			Number of Jua Kali sheds constructed	1		-	-	1	5
			Number of trade exhibitions	1	-	-	1	1	1
			No of City marathons held	1	-	-	1	1	1
			No of cultural events held	1	-	-	1	1	1
			Number of urban festivals celebrated	1	-	-	1	1	1
2.4 Nakuru City Social Services		Enhanced citizen participation and awareness	No of citizen participation held/Citizen for a	4	3	-	4	4	4
			Number of Civic education Campaigns done	1	-	-	1	1	1
		Enhanced youth development	No. of sport facilities equipped	-	-	1	1	1	1
			No of sport teams equipped	-	-	-	1	1	1

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1: City Administrative Services	34,832,848	14,164,322	25,531,910	34,107,000	37,517,700	41,269,470
SP 1.2: Personnel Services	33,209,943	28,415,295	70,945,505	49,350,884	54,285,972	59,714,570
SP 1.3: Financial Services	600,000	425,000	600,000	500,000	550,000	605,000
Total Expenditure Prog 1	**68,642,790**	**43,004,617**	**97,077,415**	**83,957,884**	**92,353,672**	**101,589,040**
PROGRAMME 2: NAKURU CITY SERVICES						
SP 2.1: Infrastructure Development and City Planning	63,511,691	45,836,383	497,561,244	1,083,122,287	1,191,434,516	1,310,577,967
SP 2.2: Nakuru City Environmental Management	824,495	225,000	800,000	936,718	1,030,390	1,133,429
SP 2.3: City Trade Markets and Investment	7,000,000	-	4,375,000	6,266,500	6,893,150	7,582,465
SP 2.4: Nakuru City Social Services	9,416,848	1,139,840	10,900,000	1,987,500	2,186,250	2,404,875
Total Expenditure Prog 2	**80,753,034**	**47,201,223**	**513,636,244**	**1,092,313,005**	**1,201,544,306**	**1,321,698,736**
Total Expenditure of Vote	**149,395,824**	**90,205,840**	**610,713,659**	**1,176,270,889**	**1,293,897,978**	**1,423,287,776**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	37,374,131	28,060,551	64,224,459	46,836,920	51,520,612	56,672,673
2200000 Use of Goods and Services	36,682,848	13,811,307	36,731,910	37,561,000	41,317,100	45,448,810
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	7,000,000		4,375,000			
2700000 Social Benefits	752,659	354,744	6,721,046	2,513,964	2,765,360	3,041,896
3100000 Acquisition of Non-Financial Assets	4,074,495	2,142,855	1,100,000	6,236,718	6,860,390	7,546,429
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	40,477,145	22,976,268	214,985,003	252,188,986	277,407,885	305,148,673
Capital Transfers To Govt. Agencies	23,034,546	22,860,115	282,576,241	830,933,301	914,026,631	1,005,429,294
Other Development						
Total Expenditure of Vote	**149,395,824**	**90,205,840**	**610,713,659**	**1,176,270,889**	**1,293,897,978**	**1,423,287,776**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	32,457,283	28,060,551	64,224,459	46,836,920	51,520,612	56,672,673
2200000 Use of Goods and Services	32,182,848	14,589,322	25,831,910	29,307,000	32,237,700	35,461,470
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	752,659	354,744	6,721,046	2,513,964	2,765,360	3,041,896
3100000 Acquisition of Non-Financial Assets	3,250,000		300,000	5,300,000	5,830,000	6,413,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**68,642,790**	**43,004,617**	**97,077,415**	**83,957,884**	**92,353,672**	**101,589,040**
SP 1.1: City Administrative Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	31,582,848	14,164,322	25,231,910	28,807,000	31,687,700	34,856,470
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	3,250,000		300,000	5,300,000	5,830,000	6,413,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**34,832,848**	**14,164,322**	**25,531,910**	**34,107,000**	**37,517,700**	**41,269,470**
Sub Programme 1.2 Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	32,457,283	28,060,551	64,224,459	46,836,920	51,520,612	56,672,673
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	752,659	354,744	6,721,046	2,513,964	2,765,360	3,041,896
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**33,209,943**	**28,415,295**	**70,945,505**	**49,350,884**	**54,285,972**	**59,714,570**
Sub Programme 1.3 Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	600,000	425,000	600,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**600,000**	**425,000**	**600,000**	**500,000**	**550,000**	**605,000**
PROGRAMME 2: NAKURU CITY SERVICES						
Current Expenditure						
2100000 Compensation to Employees	4,916,848					
2200000 Use of Goods and Services	4,500,000	1,364,840	10,900,000	8,254,000	9,079,400	9,987,340
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	7,000,000		4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	824,495		800,000	936,718	1,030,390	1,133,429
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets	40,477,145	22,976,268	214,985,003	252,188,986	277,407,885	305,148,673
Capital Transfers to Govt. Agencies	23,034,546	22,860,115	282,576,241	830,933,301	914,026,631	1,005,429,294
Other Development						
Total Expenditure Prog 2	**80,753,034**	**47,201,223**	**513,636,244**	**1,092,313,005**	**1,201,544,306**	**1,321,698,736**
Sub Programme 2.1: Infrastructure Development and City Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	40,477,145	22,976,268	214,985,003	252,188,986	277,407,885	305,148,673
Capital Transfers to Govt. Agencies	23,034,546	22,860,115	282,576,241	830,933,301	914,026,631	1,005,429,294
Other Development						
Total Expenditure SP 2.1	**63,511,691**	**45,836,383**	**497,561,244**	**1,083,122,287**	**1,191,434,516**	**1,310,577,967**
Sub Programme 2.2: Nakuru City Environmental Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	824,495	225,000	800,000	936,718	1,030,390	1,133,429
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**824,495**	**225,000**	**800,000**	**936,718**	**1,030,390**	**1,133,429**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 2.3: City Trade Markets and Investment						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				6,266,500	6,893,150	7,582,465
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	7,000,000	-	4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**7,000,000**	**-**	**4,375,000**	**6,266,500**	**6,893,150**	**7,582,465**
Sub Programme 2.4 Nakuru City Social Services						
Current Expenditure						
2100000 Compensation to Employees	4,916,848					
2200000 Use of Goods and Services	4,500,000	1,139,840	10,900,000	1,987,500	2,186,250	2,404,875
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**9,416,848**	**1,139,840**	**10,900,000**	**1,987,500**	**2,186,250**	**2,404,875**
Total Budget	**149,395,824**	**90,205,840**	**610,713,659**	**1,176,270,889**	**1,293,897,978**	**1,423,287,776**

Part I. Summary of Human Resource Requirements

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30th June 2025	Funded Positions	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 Projection	2028/29 Projection
City Board	City manager	1	1	1	-	-	-
DIRECTORATE OF FINANCE AND ADM.							-
	City administrator	1	-	1	-	-	-
	Human resource officer	1	1	1	-	-	-
	Accountant	1	1	1			-
	Accounts assistant	2	-	-			2
	Finance and audit officers	2	1	-	-	-	1
	Economist	1	1	-	-	-	-
	Communication officer	1	0	1	-	-	-
	Administrative assistants	1	0	1	-	-	-
	Public relations officer	4	1	1	-	-	3
	Supply chain	1	1	1	-	-	-
	ICT officer	1	1				
	Enforcement officer	10	0	-	-	5	5
	Traffic marshals	12	0				
	Clerical officers	4	1	1			3
	Support staff	6	0	-			
	Drivers	5	1	1			4
DIRECTORATE OF URBAN PLANNING AND ENVIRONMENT							
	Director of physical planning.	1	1	1	-	-	-
	Director Environment	1	1	1	1		
	Assistant director of physical planning	1	0	1	1	-	-
	Deputy director physical planner	1	0	0	1		
	Water engineer	1	0	0	1	1	1
	Principal architect	1	0	0	1	1	1
	Principal engineer	1	0	0	1	1	1
	Land valuer	2	0	0	2	2	2
	Qs officer	1		0			

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30th June 2025	Funded Positions	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Environment officer	1	0	0	1	1	1
	Building inspector	1	0	0	1	1	1
	Geo technical officers	1	0	0	1	1	1
	Development control officer	2	0	0	2	2	2
DIRECTORATE OF TRADE, TOURISM, INVESTMENT AND SOCIAL SERVICES	Director of trade, tourism, investment and social services	1	0	0	-	-	1
	Principal trade officers	1	0	0	-	-	-
	Youth officer	1	0	0	-	-	1
	Sports officer	1	0	0	-	-	1
	Gender officer	1	0	0	-	-	1
	Culture officer	1	0	1	-	-	1
	Social welfare officers	1	0	0	-	-	1
	Public health officer	1	0	0	-	-	1
	Investment and resource mobilization officer	1	0	0	-	-	1
	Principal tourism officer	1	0	0	-	-	1
	Principal market officer	1	0	0	-	-	1
DIRECTORATE OF INFRASTRUCTURE AND DISASTER MANAGEMENT	Director of infrastructure and disaster management	1	0	0	-	-	1
	Structural engineer	1	0	0	-	-	1
	Supt. Fire officer	1	0	0	-	-	1
	Disaster management officers	1	0	0	-	-	1
	Chief Electrical officer	1	0	1	-	-	-
	Disaster management officers	1	0	0	-	-	1
Total Funded Positions		**84**	**11**	**15**	**13**	**15**	**43**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4580 NAKURU CITY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4580000101 Nakuru City Headquarters	**2110100 Basic Salaries - Permanent Employees**	**18,672,076**	**20,539,284**	**22,593,212**
	2110101 Basic Salaries - Civil Service	18,672,076	20,539,284	22,593,212
	2110200 Basic Wages - Temporary Employees	**20,841,234**	**22,925,357**	**25,217,893**
	2110201 Contractual Employees	5,030,640	5,533,704	6,087,074
	2110202 Casual Labour - Others	15,810,594	17,391,653	19,130,819
	2110300 Personal Allowance - Paid as Part of Salary	**5,762,236**	**6,338,459**	**6,972,305**
	2110301 House Allowance	4,089,734	4,498,707	4,948,578
	2110314 Transport Allowance	1,248,000	1,372,800	1,510,080
	2110320 Leave Allowance	277,302	305,032	335,535
	2110399 Personal Allowances paid - Oth	147,200	161,920	178,112
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**1,561,374**	**1,717,511**	**1,889,263**
	2120103 Employer Contribution to Staff Pensions Scheme	1,561,374	1,717,511	1,889,263
	2210100 Utilities Supplies and Services	**250,000**	**275,000**	**302,500**
	2210101 Electricity	50,000	55,000	60,500
	2210102 Water and sewerage charges	50,000	55,000	60,500
	2210106 Utilities, Supplies- Other (	150,000	165,000	181,500
	2210200 Communication, Supplies and Services	**1,520,000**	**1,672,000**	**1,839,200**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	900,000	990,000	1,089,000
	2210202 Internet Connections	400,000	440,000	484,000
	2210203 Courier and Postal Services	20,000	22,000	24,200
	2210207 Purchase of bandwith capacity	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**8,100,000**	**8,910,000**	**9,801,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	880,000	968,000
	2210302 Accommodation - Domestic Travel	5,000,000	5,500,000	6,050,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	300,000	330,000	363,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**3,600,000**	**3,960,000**	**4,356,000**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	400,000	440,000	484,000
	2210504 Advertising, Awareness and Publicity Campaigns	300,000	330,000	363,000
	2210505 Trade Shows and Exhibitions	2,500,000	2,750,000	3,025,000

4580 NAKURU CITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210599 Printing, Advertising - Other	200,000	220,000	242,000
	2210700 Training Expenses	**1,800,000**	**1,980,000**	**2,178,000**
	2210708 Trainer Allowance	300,000	330,000	363,000
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000
	2210800 Hospitality Supplies and Services	**4,000,000**	**4,400,000**	**4,840,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,200,000	2,420,000
	2210802 Boards, Committees, Conferences and Seminars	2,000,000	2,200,000	2,420,000
	2211000 Specialised Materials and Supplies	**450,000**	**495,000**	**544,500**
	2211016 Purchase of Uniforms and Clothing - Staff	450,000	495,000	544,500
	2211100 Office and General Supplies and Services	**1,000,000**	**1,100,000**	**1,210,000**
	2211102 Supplies and Accessories for Computers and Printers	400,000	440,000	484,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	330,000	363,000
	2211199 Office and General Supplies -	300,000	330,000	363,000
	2211300 Other Operating Expenses	**7,103,000**	**7,813,300**	**8,594,630**
	2211305 Contracted Guards and Cleaning Services	2,000,000	2,200,000	2,420,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	330,000	363,000
	2211310 Contracted Professional Services	2,500,000	2,750,000	3,025,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	1,303,000	1,433,300	1,576,630
	2211320 Temporary Committees Expenses	1,000,000	1,100,000	1,210,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**684,000**	**752,400**	**827,640**
	2220101 Maintenance Expenses - Motor Vehicles	684,000	752,400	827,640
	2220200 Routine Maintenance - Other Assets	**800,000**	**880,000**	**968,000**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	200,000	220,000	242,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2710100 Government Pension and Retirement Benefits	**2,513,964**	**2,765,360**	**3,041,897**
	2710102 Gratuity - Civil Servants	1,788,204	1,967,024	2,163,727
	2710111 NSSF Pensions	725,760	798,336	878,170
	3111000 Purchase of Office Furniture and General Equipment	**1,000,000**	**1,100,000**	**1,210,000**
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,210,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**1,300,000**	**1,430,000**	**1,573,000**
	3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	1,000,000	1,100,000	1,210,000
	3111112 Purchase of Software	300,000	330,000	363,000

4580 NAKURU CITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**3,000,000**	**3,300,000**	**3,630,000**
	3111499 Research, Feasibility Studies	3,000,000	3,300,000	3,630,000
	Gross Expenditure..... KShs.	**83,957,884**	**92,353,671**	**101,589,040**
	Net Expenditure..... KShs.	**83,957,884**	**92,353,671**	**101,589,040**
4580000100 Nakuru City Headquarters	**Net Expenditure..... KShs.**	**83,957,884**	**92,353,671**	**101,589,040**
4580000201 Nakuru City Services	**2210200 Communication, Supplies and Services**	**100,000**	**110,000**	**121,000**
	2210207 Purchase of bandwith capacity	100,000	110,000	121,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,300,000**	**4,730,000**	**5,203,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	770,000	847,000
	2210302 Accommodation - Domestic Travel	2,100,000	2,310,000	2,541,000
	2210303 Daily Subsistence Allowance	500,000	550,000	605,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**200,000**	**220,000**	**242,000**
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210700 Training Expenses	**500,000**	**550,000**	**605,000**
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**2,504,000**	**2,754,400**	**3,029,840**
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2210805 National Celebrations	304,000	334,400	367,840
	2210809 Board Allowance	1,200,000	1,320,000	1,452,000
	2211000 Specialised Materials and Supplies	**250,000**	**275,000**	**302,500**
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	275,000	302,500
	2211300 Other Operating Expenses	**400,000**	**440,000**	**484,000**
	2211320 Temporary Committees Expenses	400,000	440,000	484,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**936,718**	**1,030,390**	**1,133,429**
	3111305 Purchase of tree seeds and seedlings	936,718	1,030,390	1,133,429
	Gross Expenditure..... KShs.	**9,190,718**	**10,109,790**	**11,120,769**
	Net Expenditure..... KShs.	**9,190,718**	**10,109,790**	**11,120,769**
4580000200 Nakuru City Services	**Net Expenditure..... KShs.**	**9,190,718**	**10,109,790**	**11,120,769**
4580000000 NAKURU CITY	**Net Expenditure..... KShs.**	**93,148,602**	**102,463,461**	**112,709,809**

4580 NAKURU CITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4580000201 Nakuru City Services	**3110200 Construction of Building**	26,100,000	28,710,000	31,361,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	17,600,000	19,360,000	21,296,000
	3110299 Construction of Buildings - Ot	8,500,000	9,350,000	10,065,000
	3110300 Refurbishment of Buildings	13,570,000	14,927,000	16,419,700
	3110301 Refurbishment of Residential Buildings	9,120,000	10,032,000	11,035,200
	3110302 Refurbishment of Non-Residential Buildings	4,450,000	4,895,000	5,384,500
	3110400 Construction of Roads	372,826,000	410,108,600	451,119,460
	3110499 Construction of Roads - Other	372,826,000	410,108,600	451,119,460
	3110500 Construction and Civil Works	569,303,410	626,233,751	688,186,126
	3110502 Water Supplies and Sewerage	10,900,000	11,990,000	12,518,000
	3110504 Other Infrastructure and Civil Works	293,860,612	323,246,673	355,571,340
	3110599 Other Infrastructure and Civil Works	264,542,798	290,997,078	320,096,786
	3110700 Purchase of Vehicles and Other Transport Equipment	85,000,000	93,500,000	102,850,000
	3110707 Purchase of Ambulances	15,000,000	16,500,000	18,150,000
	3110799 Purchase of Vehicles & Other T	70,000,000	77,000,000	84,700,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	8,820,077	9,702,085	10,672,293
	3111109 Purchase of Educational Aids and Related Equipment	8,320,077	9,152,085	10,067,293
	3111120 Purch. of Specialised Plant. -	500,000	550,000	605,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	2,700,000	2,970,000	3,267,000
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	2,700,000	2,970,000	3,267,000
	3130100 Acquisition of Land	4,802,800	5,283,080	5,811,388
	3130101 Acquisition of Land	4,802,800	5,283,080	5,811,388
	Gross Expenditure..... KShs.	**1,083,122,287**	**1,191,434,516**	**1,309,686,967**
	NET EXPENDITURE KShs.	**1,083,122,287**	**1,191,434,516**	**1,309,686,967**
4580000200 Nakuru City Services	**NET EXPENDITURE KShs.**	**1,083,122,287**	**1,191,434,516**	**1,309,686,967**
4580000000 NAKURU CITY	**NET EXPENDITURE KShs.**	**1,083,122,287**	**1,191,434,516**	**1,309,686,967**

VOTE 4581

TRADE, COOPERATIVES, TOURISM AND CULTURE

Total expenditure summary FY2026/27 and projected estimates for FY2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Department of Trade, Cooperatives, Tourism and Culture including Administration, Planning and Support Services, Cooperative Management, Commerce and Enterprise, Market Rehabilitation and Development, Tourism, Promotion and Marketing, Alcoholic Drinks and Control, County Bus Terminus Management and development of Socio-cultural diversity and promotion of responsible gaming.

Part A. Vision

Globally competitive enterprises for social economic development.

Part B. Mission

To promote, facilitate and regulate an innovative Trade and industrial environment for sustainable socio-economic prosperity.

Part C. Strategic Objective

In order to realize the strategic goal, the GECA Sector will focus on the following strategic objectives;

(i) Promote the growth of micro, small and medium industries by attracting local and foreign investors to the county.
(ii) Enhance the growth and development of enterprise centers, physical markets and fair-trade practices.
(iii) Facilitate the development and promotion of tourism marketing in the county
(iv) Promote growth and development of Co-operatives in the County
(v) Licensing of production and sale of alcoholic drinks within the county
(vi) Enhance and Develop County Bus Termini in the County
(vii) Improved social cultural diversity and responsible gaming.

Part D. Performance Overview and Background for Programmes

The GECA Sector has three Directorates; Trade, Business support and Industrialization; Co-operative and Entrepreneurship and Tourism and Culture. Trade Directorate enhances growth and development of enterprises, physical markets, bus termini, regulate liquor activities, enhance fair trade practices and promote responsible gaming. The Directorate is guided by Trade Policy, Weights & Measures Act (Cap 513), Trade Description Act (Cap 505) Laws of Kenya, the Nakuru Trade Act, 2020, Betting, Lotteries and Gaming Act (Cap 131), the Nakuru

Enterprise Fund Act, 2020, the Nakuru County Alcoholic Drinks Control Act, 2014, the Nakuru County Betting, Gaming and Lotteries Act 2016 and the Regulations thereof. The Cooperative Directorate is mandated to facilitate the growth and development of Co-operatives in Nakuru County. The Directorate is guided by the National Cooperative Policy, Cooperative Societies Act (Cap 490), Cooperative Society's Rules, Sacco Act and Deposit taking and Non-Deposit Regulations and the Cooperative Development Revolving Fund Act 2020 and Regulations thereto. The Directorate of Tourism & Culture is mandated to promote local tourism, cultural diversity and social cohesion. It derives its functions from the Tourism Act 2011, the Nakuru County Tourism and Marketing Act 2020 and its regulation.

Expenditure trends of the Sector are as follows:

The financial performance for the MTEF period 2022/23-2024/2525 was as follows, the approved budget amounted to Ksh.381,103,965; Ksh.900,289,498; and Ksh.737,761,125 while the actual expenditure amounted to Ksh.119,194,978; Ksh.502,666,325; and Kshs.340,950,981.48 representing 31.3%, 55.8% and 46.2% absorption respectively.

Major achievements based on planned outputs for the previous funding period

Under Administration, Planning, and Support Services, four staff members were recruited and underwent short-term training courses, four quarterly Monitoring and Evaluation reports were prepared. To enhance the productivity of micro, small, and medium enterprises (MSMEs), the County funded 1010 beneficiaries and approved Ksh16.1 million under the County SME Fund (Wezesha programme), three MSMEs received training, two market linkages and partnerships were established, and one interactive sensitization forum was conducted. To Strengthened legal and regulatory framework for co-operative development and governance ensured that 452 Co-operatives are in compliant with the laws, revived three (3) marketing co-operatives, conducted 61 trainings on leadership and governance to Co-operative members and leaders respectively and carried out sensitization fora to Housing Co-operatives to promote adoption of appropriate building technologies. To ensure effective and efficient service delivery in market operations and development, twenty-two market operators' meetings were conducted, fifteen market operators' committee meetings as well as development of a market policy. Further, six markets were constructed and five rehabilitated.

Constraints and Challenges encountered during budget implementation

- Emergence of new technology in weighing and measuring instruments e.g. KOKO gas dispenser
- Inadequate number of technical staff.
- Prohibitive schemes of service that limits opportunities for staff career advancement that has resulted in diminished motivation among employees.

- Inadequate funding has had an adverse impact on the successful execution of programs.
- The proliferation of substandard, counterfeit, and contraband products infiltrating the local market has significantly diminished the market share of domestically manufactured goods. This has had an adverse effect on local industrial growth, innovation, and government revenue.
- Prolonged delays in the procurement process have led to delayed contract awards, thereby impeding the timely completion of projects within the current fiscal year.
- Governance challenge in some co-operatives affecting their performance
- Ineffective management of market utilities by market management committee
- Lack of public land for the construction of an art centre

Major Outputs expected to be achieved in the MTEF period 2026/2027- 2028/2029

Over the medium-term period FY 2026/27–2028/29, the Department will focus on strengthening institutional capacity and improving service delivery across all programmes. Key targets include full implementation of the Strategic Plan, sustained quarterly monitoring and evaluation, continued office renovations and acquisition of vehicles, alongside progressive staff recruitment, training and promotions. Growth and sustainability of co-operatives will be enhanced through revival of societies, increased value addition support, strengthened partnerships and a steady rise in co-operative turnover, SACCO product diversification and access to finance. Governance and compliance will be reinforced through expanded trainings, audits, inspections, digitalization of operations and increased participation of women, youth and persons with disabilities in leadership, while housing and investment co-operatives will record increased capital bases and investment levels.

During the same period, the Department will enhance enterprise development, market access and consumer protection by expanding MSME trainings, consultative forums, SME fund sensitization and funding, strengthening Business Producer Groups through value addition and marketing linkages, and holding annual trade exhibitions. Industrialization efforts will prioritize completion and operationalization of industrial parks, aggregation centres, business incubation facilities and cottage industry initiatives, alongside stronger regulation of gaming activities. Market development targets include annual rehabilitation, construction and digitization of markets, full implementation of the Market Policy and improved engagement with market operators. Tourism promotion will focus on activating tourism sites, promoting tourism products, hosting events and increasing visibility through promotional materials and digital platforms. Alcoholic drinks control will emphasize compliance, inspections and rehabilitation referrals, while management of the County Bus Terminus will strengthen operational efficiency through stakeholder sensitization, training and customer satisfaction mechanisms. Cultural heritage promotion will prioritize policy implementation, establishment of cultural centres, training and funding of artists, documentation of indigenous knowledge and preservation of heritage sites to support cultural diversity and creative livelihoods.

More details on the Sector's targets are in part E below

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027- 2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Administration, planning and support services									
Objective: To provide effective and efficient service delivery									
Outcome: Effective and efficient service delivery to clients and stakeholders									
SP 1.1 Administrative services	Chief officer trade	Increased efficiency in service delivery	% Rate of implementation of the strategic plan 2021-26	100	50	80	100	100	100
			Quarterly M&E field visits	4	4	4	4	4	4
			Annual asset register report	1	1	1	1	1	1
			No of vehicles Purchased	1	0	0	1	1	1
			Renovation of offices	5	0	0	5	5	5
SP 1.2 Personnel services	Chief officer trade	Improved human resource productivity	Number of staff trained	20	2	5	20	25	30
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	100	100	100	100	100
			Number of staff promoted	15	2	0	15	20	25
			Number of staff recruited	45	4	0	45	50	55
Programme 2: Co-operative development and management									
Objective: To promote growth and development of co-operatives									
Outcome: Increased profitability, competitiveness and sustainability of co-operatives									
SP 2.1 Development and marketing of co-operatives	Chief officer cooperatives	Improved growth & sustainability of Co-operatives	Number of Co-operatives revived	2	3	2	2	2	2
			Co-operative turnover (in Millions KShs.)	850	806	1000	1500	2000	2200
			Partnerships for supporting Co-operatives formed	1	1	1	1	1	1
			No of Co-operatives supported with value addition equipment	3	0	1	3	3	3
SP 2.2: Sacco Empowerment		Increased financial access by citizens	No. of Saccos involved in product/services diversification	20	31	20	20	20	20
			No of SACCO business plans developed	11	29	11	11	11	20

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			No. of Co-operatives accessing CRDF	70	5	10	15	20	25
SP 2.3: Co-operative Leadership and Governance	Chief officer cooperatives	Strengthened legal and regulatory framework for co-operative development and governance	No of Cooperative Board of Directors' trainings done	60	61	80	95	110	120
			No of Cooperative members' trainings held	80	87	85	85	85	90
			No. of Co-operatives in compliant with the laws	360	452	460	460	460	480
			Compliance spot checks done	360	343	360	380	400	420
			No. of Audits done	150	144	150	150	150	175
			Proportion of disputes resolved and reported	95	96	95	95	95	95
		Improved sustainability of Co-operatives	No. of Co-operatives with digitalized operations	10	9	10	10	10	12
			No. of County Co-operative Development Committees SCCDC capacity buildings done	1	2	1	1	1	1
			No of Ushirika day celebrations/Trade Fairs/Shows participated in	1	3	3	1	1	1
			Rate of customer satisfaction levels	80	77	85	85	85	85
		Increased membership and participation of marginalized groups in cooperative	Proportion of women, Youth & PWDs in Leadership	27	27	28	29	30	30
			No. of worker-owned Co-operatives promoted	1	1	1	1	1	1
SP 2.4: Management of Housing and Investment Cooperatives	Chief Officer - Co-operatives	Increased investment in housing co-operative development	Co-operative Investment (in Billion (Kshs)	3.5	3.701	3.8	3.85	3.9	4.0
			No. of Housing & Investment Co-operatives trained on savings culture	15	19	15	15	15	15

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Extension Services			Capital base in Housing & Investment Co-operatives (In Million (Kshs)	333	377.26	380	385	397	415
			No. of Housing Co-operatives sensitized on appropriate housing technologies	4	1	4	4	4	2
Programme 3: Commerce and enterprise									
Objective: To enhance growth and development of enterprises									
Outcome: Conducive business environment for enterprises and consumer protection									
SP 3.1 MSMEs development services	Chief officer Trade and Business support	Improved MSMEs productivity, access to credit and markets	Number of MSMEs consultative and sensitization forums held	5	6	5	5	5	5
			Training needs assessment report	1	1	1	1	1	1
			Number of MSMEs trainings conducted	4	10	6	8	10	11
			Number of sensitizations on County SME fund	-	16	30	35	40	45
			Number of MSMEs funded under the County SME fund	1000	1010	1200	1300	1400	1500
			Number of Business Producer Groups (BPGs) registered & trained	3	3	5	5	5	5
			Number of value addition trainings to BPGs conducted	2	2	4	4	4	4
			Number of marketing linkages created for BPGs	3	3	4	4	4	4
			Number of trade exhibitions held	2	2	2	2	2	2
SP 3.2 Consumer Protection	Chief officer Trade and Business support	Improved fair trade practices and consumer protection	Number of weighing and measuring instruments calibrated	8000	6144	8000	8000	8000	8000
			Proportion of business premises inspected (spot checks)	100	72	100	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of working standards and tools purchased	5	0	5	5	5	5
SP 3.3 Industrialization and investment	Chief officer Trade and Business support	Operationalizing of the SEZ and Industrial Parks	Completion rate of industrial park	100	45	100	100	100	100
			Completion rate of County Aggregation and industrial park	100	45	100	100	100	100
			Number of industrial parks established	1	0	1	1	1	1
		Increased productivity in the Jua kali/cottage industry	Leather tannery established	1	0	1	1	1	1
			Number of trainings conducted	11	0	11	11	11	11
			Number of new market linkages/partnerships secured for cottage/juakali products and services	5	0	5	5	5	5
			Rate of completion of business incubation Centre	100	0	100	100	100	100
			Rate of completion of business incubation Centre	100	0	100	100	100	100
SP 3.4: Promotion of responsible gaming	Chief officer Trade and Business support	Betting, gaming and lottery controlled	Nakuru Betting, Gaming and Lottery regulations developed	1	0	1	1	1	1
			Database on legal gaming established	1	1	1	1	1	1
			Number of spot checks done	32	6	30	32	34	36
			Number of licenses and permits issued	550	503	510	515	520	525
			Percentage of licensed gaming premises monitored	20	18.3	20	25	30	35
			Number of gaming officers trained	3	2	2	5	10	15

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Program 4: Development and management of markets									
Objective: To create conducive environment for business activities									
Outcome: Improved service delivery in County markets									
SP 4.1 Market development and rehabilitation	Chief officer Trade	Improved access to market services	Number of markets rehabilitated	3	5	5	5	5	5
			Selected markets digitized	5	0	11	11	11	11
			Number of new markets constructed	1	6	5	5	5	5
SP 4.2 Market service delivery		Improved service delivery	Number of market operators' meetings held	10	15	11	11	11	11
			Development of a Market Policy	1	0	1	1	1	1
			Number of New market operationalized	11	0	11	11	11	11
Programme 5: Tourism promotion and marketing									
Objective: To promote County tourism									
Outcome: Increased local tourism									
SP 5.1 Promotion of County tourism	Chief officer Tourism and culture	Improved uptake of County tourism products	Number of new tourism sites mapped and activated	3	4	3	3	3	3
			Number of new tourism products promoted	1	3	3	3	3	3
			Number of tourism events/festivals held	3	3	3	3	3	3
			Number of stakeholder forums held	3	3	4	4	4	4
			Number of assorted promotional materials produced	4	5	4	4	4	4
			Number of web-based feedback received	1500	855	2500	3000	3000	3000
PROGRAMME 6: ALCOHOLIC DRINKS CONTROL									
Objective: To control liquor production, sale and consumption									
Outcome: Controlled liquor production and consumption									
SP 6.1 Liquor control	In charge Alcoholic	Regulated production, sale,	Number of stakeholder sensitization forums held	11	11	11	11	11	11

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		distribution and of liquor	Alcoholic Drinks Control Fund established	1	0	0	0	0	0
			Proportion of licenses issued against applications	100	81	80	80	80	80
			Number of Sub-County liquor committees trained	11	11	11	11	11	11
			Number of review committees trained	1	1	1	1	1	1
SP 6.2 Rehabilitation of persons dependent on alcohol	In charge Alcoholic	Reduced dependence on alcohol	Number of survey/Inspection reports on alcohol selling outlets	2	1	1	1	1	1
			Number of persons referred/linked to rehabilitation programme	20	1	5	5	5	5
PROGRAM 7: MANAGEMENT OF COUNTY BUS TERMINUS									
Objective: To streamline the management of the County Bus terminus									
Outcome: Efficient management of County Bus Terminus									
SP 7.1. Management of County Bus Terminus	In charge Bus terminus	Improved efficiency in the management of bus terminuses	Number of bus terminus committees' sensitization meetings held	16	18	20	25	30	35
			Number of transports SACCOs & Companies' officials trainings held	300	0	300	300	300	300
			Number of PSV drivers and conductors' sensitization forums held	11	11	11	11	11	11
			Number of staff sensitization forums held	2	2	2	2	2	2
			Bus terminus clients' satisfaction survey conducted	1	0	1	1	1	1
PROGRAM 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY									
Objective: To improve heritage and promote socio cultural diversity									
Outcome: Improved cultural diversity and economically empowered artists									
SP8.1: Promotion and preservation	Directorate of Culture	Improved cultural heritage	County Culture & Heritage Policy developed	1	0	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual t 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
of cultural heritage			Number of culture practitioners trained	300	0	300	300	300	300
			Number of festivals/ exhibitions organized	1	6	5	5	5	5
			Number of categories of indigenous knowledge documented	0	0	1	1	1	1
			Annual registration of Herbal Medicine practitioners	1	12	15	20	20	20
			Number of national/ international days celebrated	7	3	5	5	5	5
			Number of heritage sites mapped	1	5	2	2	2	2
			Number of cultural centres established and equipped	0	0	1	1	1	1
			Number Art groups funded	5	0	5	5	5	5
SP8.2: Social cultural development	Directorate of culture	Improved cultural heritage	Artists' database created	1	1	1	1	1	1
			Number of art hubs/Libraries refurbished	2	0	2	2	2	2

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027 - 2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration Services	19,472,370	9,462,742	18,240,000	29,467,732	32,414,505	35,655,956
SP 1.2: Personnel Services	114,721,792	83,093,014	70,818,244	73,941,509	81,335,660	89,469,226
Total Expenditure Prog 1	**134,194,162**	**92,555,756**	**89,058,244**	**103,409,241**	**113,750,165**	**125,125,181**
PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT						
SP 2.1: Development and Marketing of Cooperatives	-	-	-	40,000,000	44,000,000	48,400,000
SP 2.2: Sacco Empowerment	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
SP 2.3: Cooperative Leadership and Governance	12,195,000	5,034,625	10,750,523	12,430,000	13,673,000	15,040,300
SP 2.4: Management of Housing and Investment Cooperatives	500,000	250,000	400,000	170,000	187,000	205,700
Total Expenditure Prog 2	**37,695,000**	**30,284,625**	**36,150,523**	**77,600,000**	**85,360,000**	**93,896,000**
PROGRAMME 3: COMMERCE AND ENTERPRISES						
SP 3.1: MSMEs Development Services	150,601,579	146,178,724	39,867,364	40,760,000	44,836,000	49,319,600
SP 3.2: Industrialization and Investment			185,263,158	97,447,669	107,192,436	117,911,679
SP 3.3: Consumer Protection	3,600,000	1,784,275	3,716,841	4,800,000	5,280,000	5,808,000
SP 3.4: Promotion Of Responsible Gaming	5,300,000	2,179,442	4,460,209	4,700,000	5,170,000	5,687,000
Total Expenditure Prog 3	**159,501,579**	**150,142,441**	**233,307,573**	**147,707,669**	**162,478,436**	**178,726,279**
PROGRAMME 4: DEVELOPMENT AND MANAGEMENT OF MARKETS						
SP 4.1: Market Development and Rehabilitation	380,610,384	57,889,182	32,800,000	59,173,926	65,091,319	71,600,450
SP 4.2: Market Service Delivery	4,830,000	2,800,521	7,433,682	9,180,000	10,098,000	11,107,800
Total Expenditure Prog 4	**385,440,384**	**60,689,703**	**40,233,682**	**68,353,926**	**75,189,319**	**82,708,250**
PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
SP 5.1: Promotion of County Tourism	6,940,000	2,916,443	7,433,682	8,580,000	9,438,000	10,381,800
Total Expenditure Prog 5	**6,940,000**	**2,916,443**	**7,433,682**	**8,580,000**	**9,438,000**	**10,381,800**
PROGRAMME 6: ALCOHOLIC DRINKS CONTROL						
SP 6.1: Liquor Control	4,650,000	2,046,761	5,546,946	7,830,000	8,613,000	9,474,300
SP 6.2: Rehabilitation of Persons Dependent on Alcohol	300,000	-	400,000	150,000	165,000	181,500
Total Expenditure Prog 6	**4,950,000**	**2,046,761**	**5,946,946**	**7,980,000**	**8,778,000**	**9,655,800**

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS						
SP 7.1: Management of County Bus Terminus	2,000,000		3,000,000	-	-	-
Total Expenditure Prog 7	**2,000,000**	**-**	**3,000,000**	**-**	**-**	**-**
PROGRAMME 8: PROMOTION OF HERITAGE AND SOCIO-CULTURAL DIVERSITY						
SP 8.1: Promotion and Preservation of Cultural Heritage	7,040,000	2,315,252	7,433,682	10,843,136	11,927,450	13,120,195
SP 8.2: Socio-Cultural Development	-		-	8,000,000	8,800,000	9,680,000
Total Expenditure Prog 8	**7,040,000**	**2,315,252**	**7,433,682**	**18,843,136**	**20,727,450**	**22,800,195**
Total Expenditure of Vote	**737,761,125**	**340,950,981**	**422,564,332**	**432,473,972**	**475,721,369**	**523,293,506**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	109,573,876	77,092,138	65,377,799	70,268,211	77,295,032	85,024,535
2200000 Use of goods and services	71,697,370	36,812,812	81,689,039	91,277,732	100,405,505	110,446,056
2400000 Interest Payments						
2600000 Current grants and other Transfers	50,000,000	50,000,000	50,000,000	50,000,000	55,000,000	60,500,000
2700000 Social Benefits	5,147,916	1,538,967	5,440,444	3,673,298	4,040,628	4,444,690
3100000 Acquisition of Non-Financial Assets	4,100,000	986,303	1,993,892	7,633,136	8,396,450	9,236,095
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	380,610,384	57,889,182	112,800,000	112,173,926	123,391,319	135,730,450
Capital Transfers Govt. Agencies	116,631,579	116,631,579	105,263,158	97,447,669	107,192,436	117,911,679
Other development						
Total Expenditure of Vote	**737,761,125**	**340,950,981**	**422,564,332**	**432,473,972**	**475,721,369**	**523,293,506**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	109,573,876	81,554,047	65,377,799	70,268,211	77,295,032	85,024,535
2200000 Use of Goods and Services	19,472,370	9,462,742	17,940,000	24,067,732	26,474,505	29,121,956
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	5,147,916	1,538,967	5,440,444	3,673,298	4,040,628	4,444,690
3100000 Acquisition of Non-Financial Assets			300,000	400,000	440,000	484,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				5,000,000	5,500,000	6,050,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**134,194,162**	**92,555,756**	**89,058,244**	**103,409,241**	**113,750,165**	**125,125,181**
Sub Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	19,472,370	9,462,742	17,940,000	24,067,732	26,474,505	29,121,956
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			300,000	400,000	440,000	484,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				5,000,000	5,500,000	6,050,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**19,472,370**	**9,462,742**	**18,240,000**	**29,467,732**	**32,414,505**	**35,655,956**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	109,573,876	81,554,047	65,377,799	70,268,211	77,295,032	85,024,535
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	5,147,916	1,538,967	5,440,444	3,673,298	4,040,628	4,444,690
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**114,721,792**	**83,093,014**	**70,818,244**	**73,941,509**	**81,335,660**	**89,469,226**
PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,195,000	5,284,625	10,750,523	12,430,000	13,673,000	15,040,300
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		400,000	170,000	187,000	205,700
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				40,000,000	44,000,000	48,400,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**37,695,000**	**30,284,625**	**36,150,523**	**77,600,000**	**85,360,000**	**93,896,000**
Sub Programme 2.1: Development and Marketing of Cooperatives						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				40,000,000	44,000,000	48,400,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**-**	**-**	**-**	**40,000,000**	**44,000,000**	**48,400,000**
Sub Programme 2.2: Sacco Empowerment						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.2)	**25,000,000**	**25,000,000**	**25,000,000**	**25,000,000**	**27,500,000**	**30,250,000**
Sub Programme 2.3: Cooperative Leadership and Governance						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,195,000	5,034,625	10,750,523	12,430,000	13,673,000	15,040,300
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.3)	**12,195,000**	**5,034,625**	**10,750,523**	**12,430,000**	**13,673,000**	**15,040,300**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 2.4: Management of Housing and Investment Cooperatives						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000	250,000	400,000	170,000	187,000	205,700
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.4)	**500,000**	**250,000**	**400,000**	**170,000**	**187,000**	**205,700**
PROGRAMME 3: COMMERCE AND ENTERPRISES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	17,370,000	8,510,862	22,594,205	24,360,000	26,796,000	29,475,600
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		450,209	900,000	990,000	1,089,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets			80,000,000			
Capital Transfers to Govt. Agencies	116,631,579	116,631,579	105,263,158	97,447,669	107,192,436	117,911,679
Other Development						
Total Expenditure Prog 3	**159,501,579**	**150,142,441**	**233,307,572**	**147,707,669**	**162,478,436**	**178,726,279**
Sub Programme 3.1: MSMEs Development Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	8,970,000	4,547,145	14,867,364	15,060,000	16,566,000	18,222,600
2400000 Interest Payments						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current Grants and Other Transfers	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				700,000	770,000	847,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies	116,631,579	116,631,579				
Other Development						
Total Expenditure (SP 3.1)	**150,601,579**	**146,178,724**	**39,867,364**	**40,760,000**	**44,836,000**	**49,319,600**
Sub Programme 3.2: Industrialization and Investment						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets			80,000,000			
Capital Transfers to Govt. Agencies	-		105,263,158	97,447,669	107,192,436	117,911,679
Other Development						
Total Expenditure (SP 3.2)	**-**	**-**	**185,263,158**	**97,447,669**	**107,192,436**	**117,911,679**
Sub Programme 3.3: Consumer Protection						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	3,600,000	1,784,275	3,716,841	4,800,000	5,280,000	5,808,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.3)	**3,600,000**	**1,784,275**	**3,716,841**	**4,800,000**	**5,280,000**	**5,808,000**
Sub Programme 3.4: Promotion Of Responsible Gaming						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,800,000	2,179,442	4,010,000	4,500,000	4,950,000	5,445,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		450,209	200,000	220,000	242,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.4)	**5,300,000**	**2,179,442**	**4,460,209**	**4,700,000**	**5,170,000**	**5,687,000**
PROGRAMME 4: DEVELOPMENT AND MANAGEMENT OF MARKETS						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,830,000	2,800,521	6,983,682	8,480,000	9,328,000	10,260,800
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			450,000	700,000	770,000	847,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	380,610,384	57,889,182	32,800,000	59,173,926	65,091,319	71,600,450
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 4	**385,440,384**	**60,689,703**	**40,233,682**	**68,353,926**	**75,189,319**	**82,708,250**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 4.1: Market Development and Rehabilitation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	380,610,384	57,889,182	32,800,000	59,173,926	65,091,319	71,600,450
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.1)	**380,610,384**	**57,889,182**	**32,800,000**	**59,173,926**	**65,091,319**	**71,600,450**
Sub Programme 4.2: Market Service Delivery						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,830,000	2,800,521	6,983,682	8,480,000	9,328,000	10,260,800
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			450,000	700,000	770,000	847,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.2)	**4,830,000**	**2,800,521**	**7,433,682**	**9,180,000**	**10,098,000**	**11,107,800**
PROGRAMME 5: TOURISM PROMOTION AND MARKETING						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,490,000	2,916,443	7,183,682	7,930,000	8,723,000	9,595,300
2400000 Interest Payments						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	450,000		250,000	650,000	715,000	786,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 5	**6,940,000**	**2,916,443**	**7,433,682**	**8,580,000**	**9,438,000**	**10,381,800**
Sub Programme 5.1: Promotion of County Tourism						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,490,000	2,916,443	7,183,682	7,930,000	8,723,000	9,595,300
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	450,000		250,000	650,000	715,000	786,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 5.1)	**6,940,000**	**2,916,443**	**7,433,682**	**8,580,000**	**9,438,000**	**10,381,800**
PROGRAMME 6: ALCOHOLIC DRINKS CONTROL						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,950,000	2,046,761	5,946,946	7,830,000	8,613,000	9,474,300
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				150,000	165,000	181,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 6	**4,950,000**	**2,046,761**	**5,946,946**	**7,980,000**	**8,778,000**	**9,655,800**
Sub Programme 6.1: Liquor Control						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,650,000	2,046,761	5,546,946	7,830,000	8,613,000	9,474,300
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 6.1)	**4,650,000**	**2,046,761**	**5,546,946**	**7,830,000**	**8,613,000**	**9,474,300**
Sub Programme 6.2: Rehabilitation of Persons Dependent on Alcohol						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	300,000		400,000		-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				150,000	165,000	181,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 6.2)	**300,000**	**-**	**400,000**	**150,000**	**165,000**	**181,500**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 7: MANAGEMENT OF COUNTY BUS TERMINUS						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services			3,000,000			
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,000,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 7	**2,000,000**	**-**	**3,000,000**	**-**	**-**	**-**
Sub Programme 7.1: Management of County Bus Terminus						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services			3,000,000			
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,000,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 7.1)	**2,000,000**	**-**	**3,000,000**	**-**	**-**	**-**
PROGRAMME 8: PROMOTION OF HERITAGE AND SOCIO-CULTURAL DIVERSITY						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,390,000	2,315,253	7,290,000	6,180,000	6,798,000	7,477,800
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	650,000		143,682	4,663,136	5,129,450	5,642,395
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				8,000,000	8,800,000	9,680,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 8	**7,040,000**	**2,315,253**	**7,433,682**	**18,843,136**	**20,727,450**	**22,800,195**
Sub Programme 8.1: Promotion and Preservation of Cultural Heritage						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,390,000	2,315,253	7,290,000	6,180,000	6,798,000	7,477,800
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	650,000		143,683	4,663,136	5,129,450	5,642,395
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 8.1)	**7,040,000**	**2,315,253**	**7,433,683**	**10,843,136**	**11,927,450**	**13,120,195**
Sub Programme 8.2: Socio-Cultural Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Non-Financial Assets	-			8,000,000	8,800,000	9,680,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 8.2)	**-**	**-**	**-**	**8,000,000**	**8,800,000**	**9,680,000**
TOTAL	**737,761,125**	**340,950,981**	**422,564,332**	**432,473,972**	**475,721,369**	**523,293,506**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
ADMINISTRATION	CECM	1	1	0	0	0	0
	Chief Officer	3	3	0	0	0	0
TRADE DEVELOPMENT	Director Trade	3	0	0	2	1	1
	Deputy Director Trade	3	0	0	0	0	0
	Assistant Director Trade	5	0	0	1	1	1
	Principal Trade Development Officer	11	0	0	1	1	1
	Chief Trade Development Officer	14	0	0	2	2	2
	Senior Trade Development Officer	28	0	0	3	3	3
	Trade Development Officer II / Development Officer I	55	0	2	10	12	12
	TOTAL TRADE DEVELOPMENT	**119**	**0**	**2**	**17**	**20**	20
WEIGHTS AND MEASURES	Senior Assistant Director for Weights & Measures	1	0	0	0	0	0
	Assistant Director for Weights &Measures	1	0	0	0	0	0
	Principal Weights & Measures Officer	1	0	0	0	0	0
	Chief Weights & Measures Officer	2	0	0	0	0	0
	Senior Weights & Measures officer	3	0	0	0	0	0
	Weights & Measures Officer I/ Weights &Measures Officer II	7	2	0	2	1	1
	Principal Weights & Measures Assistant	1	0	0	0	0	0
	Chief Weights & Measures Assistant	1	0	0	0	0	0
	Senior Weights & Measures Assistant	2	1	0	0	0	0
	Weights & Measures Assistant I	4	0	0	0	0	0
	Weights& Measures Assistant III/Weights & Measures Assistant II	10	0	0	3	7	7
	TOTAL WEIGHTS AND MEASURES	**33**	**3**	**0**	**5**	**8**	8
BETTING CONTROL	**DIVISION OF BETTING CONTROL**						
	Director Gaming	1	0	0	1	0	0
	Deputy Director of Gaming	1	0	0	0	0	0
	Assistant Director of Gaming	2	1	0	0	0	0
	Principal Gaming Inspector	4	0	0	0	0	0
	Chief Gaming Inspector	5	7	0	0	0	0
	Senior Gaming Inspector	6	0	0	0	0	0
	Gaming Inspector I	8	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Gaming Inspector III / Senior Gaming Assistant/Gaming Inspector	15	0	0	3	2	2
	Gaming Assistant III/ Gaming Assistant II	11	11	0	0	5	5
	TOTAL GAMING	**53**	**19**	**0**	**4**	**7**	7
COOPERATIVE DEVELOPMENT	**DIVISION OF COOPERATIVE DEVELOPMENT**						
	County Director Cooperative Development	1	0	1	0	0	0
	Deputy Director for Cooperative Development	1	0	1	0	0	0
	Assistant Director -cooperatives Development	3	1	0	0	0	0
	Principal Cooperative Officer	5	1	0	0	0	0
	Chief Cooperative Officer	7	0	0	0	0	0
	Senior Cooperative Officer	11	0	0	0	0	0
	Cooperative Officer II/ Cooperative Officer I	15	0	0	10	5	5
	COOPERATIVES ASSISTANTS						
	Principal Assistant Cooperative Officer	3	1	0	0	0	0
	Chief Assistant Cooperative Officer	5	1	0	0	0	0
	senior Assistant Cooperative Officer	10	0	0	0	0	0
	Assistant Cooperative Officer I	15	0	0	0	0	0
	Assistant Cooperative officer III/ Cooperative Officer II	20	5	3	4	5	5
	TOTAL COOPERATIVE DEVELOPMENT	*96*	*9*	*3*	*15*	*11*	11
	COOPERATIVE AUDIT SECTION						
	County Deputy Director for Cooperative Audit	1	0	0	1	0	0
	Assistant Director Cooperative Audit	1	0	0	0	0	0
	Principal Cooperative Auditor	2	0	0	0	0	0
	Chief Cooperative Auditor	3	0	0	0	0	0
	Cooperative Auditor I/ Senior Cooperative Auditor	8	1	0	3	2	2
	TOTAL COOPERATIVE AUDIT	*15*	*1*	*0*	*4*	*2*	2
	TOTAL COOPERATIVE DEVELOPMENT AND AUDIT	**111**	**10**	**3**	**19**	**13**	13
TOURISM	**TOURISM**						
	Director Tourism	1	0	0	1	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Senior Deputy Director of Tourism	1	0	0	0	0	0
	Assistant Director of Tourism	1	0	0	0	0	0
	Principal Tourism Officer	2	0	0	0	0	0
	Chief Tourism Officer	3	0	0	0	0	0
	Senior Tourism Officer	4	0	0	0	0	0
	Tourism Officer II / Tourism Officer I	5	1	0	1	2	2
	Tourism Assistants						
	Principal Tourism Assistant	1	0	0	0	0	0
	Chief Tourism Assistant	2	0	0	0	0	0
	Senior Tourism Assistant	3	0	0	0	0	0
	Tourism Assistant	4	0	0	0	0	0
	Tourism Assistant III/Tourism Assistant II	6	3	0	0	2	2
	TOTAL TOURISM	**33**	**4**	**0**	**2**	**4**	4
CULTURE	**DIVISION OF CULTURE**						
	Senior Assistant Director of Culture	1	0	0	1	0	0
	Assistant Director of Culture	1	0	0	0	0	0
	Principal Cultural Officer	2	0	0	1	0	0
	Chief Cultural Officer	3	0	0	0	0	0
	Senior Cultural Officer	5	0	0	0	0	0
	Cultural Officer II/ Cultural Officer I	8	0	0	3	2	2
	TOTAL CULTURE	**20**	**0**	**0**	**5**	**2**	2
	Senior Principal Librarian	2	1	0	0	0	0
	Principal Librarian	2	1	0	0	0	0
	Senior Librarian	4	6	0	0	0	0
	Librarian II / Librarian I	11	0	0	3	2	2
	Library Assistant I/ Senior Library Assistant	12	2	0	2	2	2
	TOTAL LIBRARY	**31**	**10**	**0**	**5**	**4**	4
	Market Inspector/ Market Master/ Junior Market Master	0	3	0	0	0	0
	TOTAL	**500**	**53**	**5**	**57**	**58**	58
ADMINISTRATION SUPPORT SERVICES	**ADMINISTRATION SUPPORT SERVICES**						
	To be deployed from the Department of Public Service Management						
	Assistant Director Admin / Principal Administration Officers	*3*	*3*	0	0	0	0
	Administration Officers	3	1	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Human Resource Management and Development Officers/Assistant	2	0	0	0	0	0
	Office Administrative Officer/ Assistant Office Administrator	9	4	0	0	0	0
	Records management Officers	2	0	0	0	0	0
	Clerical Officers	40	20	0	0	0	0
	Drivers	15	3	0	0	0	0
	Support Staff	15	5	0	0	0	0
	Enforcement Officers	25	7	0	0	0	0
	Security wardens	30	0	0	0	0	0
	Sub Total	**144**	**43**	**5**	0	0	0
	To be deployed from the Department of Finance and Economic Planning						
	Economist/Statistician	2	1	0	0	0	0
	Accountants	3	4	0	0	0	0
	Supply Chain Management Officer/Assistant	*1*	*1*	0	0	0	0
	Sub Total	**6**	**6**	**0**	**0**	**0**	0
	To be deployed from the Department of Education ICT and e-Government						
	ICT Officers	1	1	0	0	0	0
	Public Communication Officer	1	0	0	0	0	0
	Sub Total	**2**	**1**	**0**	**0**	**0**	0
	To be deployed from the Department of Health						
	Public Health Officer / Assistance	**2**	**0**	0	0	0	0
	Psychiatry Nurses	2	0	0	0	0	0
	Senior Community Development Officer	*0*	*1*	0	0	0	0
	Labourers	*0*	*4*	0	0	0	0
	Sub Total	0	**5**	0	0	0	0
	TOTAL DEPLOYED STAFF	**156**	**55**	0	0	0	0
	GRAND TOTAL	**656**	**108**	**5**	**57**	**58**	58

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4581000101 Trade Cooperatives Tourism and Culture Headquater	**2110100 Basic Salaries - Permanent Employees**	**37,715,257**	**41,486,783**	**45,635,461**
	2110101 Basic Salaries - Civil Service	37,715,257	41,486,783	45,635,461
	2110200 Basic Wages - Temporary Employees	**10,882,365**	**11,970,601**	**13,167,662**
	2110201 Contractual Employees	4,563,351	5,019,686	5,521,655
	2110202 Casual Labour - Others	6,319,014	6,950,915	7,646,007
	2110300 Personal Allowance - Paid as Part of Salary	**17,531,642**	**19,284,806**	**21,213,287**
	2110301 House Allowance	10,514,842	11,566,326	12,722,959
	2110314 Transport Allowance	4,584,000	5,042,400	5,546,640
	2110316 Security Allowance	2,000,000	2,200,000	2,420,000
	2110320 Leave Allowance	371,000	408,100	448,910
	2110399 Personal Allowances paid - Oth	61,800	67,980	74,778
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**4,138,947**	**4,552,842**	**5,008,126**
	2120103 Employer Contribution to Staff Pensions Scheme	4,138,947	4,552,842	5,008,126
	2210100 Utilities Supplies and Services	**14,000,000**	**15,400,000**	**16,940,000**
	2210101 Electricity	5,500,000	6,050,000	6,655,000
	2210102 Water and sewerage charges	8,500,000	9,350,000	10,285,000
	2210200 Communication, Supplies and Services	**619,454**	**681,399**	**749,539**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	400,000	440,000	484,000
	2210202 Internet Connections	200,000	220,000	242,000
	2210203 Courier and Postal Services	19,454	21,399	23,539
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,200,000**	**2,420,000**	**2,662,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210303 Daily Subsistence Allowance	800,000	880,000	968,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	100,000	110,000	121,000
	2210399 Domestic Travel and Subs. - Others	800,000	880,000	968,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**300,000**	**330,000**	**363,000**
	2210403 Daily Subsistence Allowance	300,000	330,000	363,000
	2210500 Printing , Advertising and Information Supplies and Services	**920,000**	**1,012,000**	**1,113,200**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	110,000	121,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210505 Trade Shows and Exhibitions	320,000	352,000	387,200
	2210599 Printing, Advertising - Other	100,000	110,000	121,000
	2210700 Training Expenses	**1,350,000**	**1,485,000**	**1,633,500**
	2210714 Gender Mainstreaming	50,000	55,000	60,500
	2210799 Training Expenses - Other (Bud	1,300,000	1,430,000	1,573,000
	2210800 Hospitality Supplies and Services	**1,400,000**	**1,540,000**	**1,694,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,400,000	1,540,000	1,694,000
	2211000 Specialised Materials and Supplies	**520,000**	**572,000**	**629,200**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	120,000	132,000	145,200
	2211016 Purchase of Uniforms and Clothing - Staff	400,000	440,000	484,000
	2211100 Office and General Supplies and Services	**808,278**	**889,106**	**978,016**
	2211102 Supplies and Accessories for Computers and Printers	300,000	330,000	363,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	308,278	339,106	373,016
	2211200 Fuel Oil and Lubricants	**60,000**	**66,000**	**72,600**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	60,000	66,000	72,600
	2211300 Other Operating Expenses	**490,000**	**539,000**	**592,900**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	55,000	60,500
	2211320 Temporary Committees Expenses	300,000	330,000	363,000
	2211323 Laundry Expenses	90,000	99,000	108,900
	2211329 HIV AIDS Secretariat workplace Policy Development	50,000	55,000	60,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,300,000**	**1,430,000**	**1,573,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,300,000	1,430,000	1,573,000
	2220200 Routine Maintenance - Other Assets	**100,000**	**110,000**	**121,000**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2710100 Government Pension and Retirement Benefits	**3,673,298**	**4,040,628**	**4,444,691**
	2710102 Gratuity - Civil Servants	2,770,418	3,047,460	3,352,206
	2710111 NSSF Pensions	902,880	993,168	1,092,485
	3111000 Purchase of Office Furniture and General Equipment	**400,000**	**440,000**	**484,000**
	3111001 Purchase of Office Furniture and Fittings	400,000	440,000	484,000
	Gross Expenditure..... KShs.	**98,409,241**	**108,250,165**	**119,075,182**
	Net Expenditure..... KShs.	**98,409,241**	**108,250,165**	**119,075,182**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4581000100 Trade Cooperatives Tourism and Culture	**Net Expenditure..... KShs.**	**98,409,241**	**108,250,165**	**119,075,182**
4581000201Cooperative Management Headquaters	**2210100 Utilities Supplies and Services**	**1,000,000**	**1,100,000**	**1,210,000**
	2210101 Electricity	500,000	550,000	605,000
	2210102 Water and sewerage charges	500,000	550,000	605,000
	2210200 Communication, Supplies and Services	**520,000**	**572,000**	**629,200**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	400,000	440,000	484,000
	2210202 Internet Connections	70,000	77,000	84,700
	2210203 Courier and Postal Services	50,000	55,000	60,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,250,000**	**3,575,000**	**3,932,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	500,000	550,000	605,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	50,000	55,000	60,500
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,650,000	1,815,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**300,000**	**330,000**	**363,000**
	2210403 Daily Subsistence Allowance	300,000	330,000	363,000
	2210500 Printing , Advertising and Information Supplies and Services	**720,000**	**792,000**	**871,200**
	2210502 Publishing and Printing Services	100,000	110,000	121,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	70,000	77,000	84,700
	2210504 Advertising, Awareness and Publicity Campaigns	250,000	275,000	302,500
	2210505 Trade Shows and Exhibitions	200,000	220,000	242,000
	2210599 Printing, Advertising - Other	100,000	110,000	121,000
	2210600 Rentals of Produced Assets	**150,000**	**165,000**	**181,500**
	2210603 Rents and Rates - Non-Residential	150,000	165,000	181,500
	2210700 Training Expenses	**1,400,000**	**1,540,000**	**1,694,000**
	2210703 Production and Printing of Training Materials	50,000	55,000	60,500
	2210708 Trainer Allowance	250,000	275,000	302,500
	2210799 Training Expenses - Other (Bud	1,100,000	1,210,000	1,331,000
	2210800 Hospitality Supplies and Services	**2,950,000**	**3,245,000**	**3,569,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	650,000	715,000	786,500
	2210802 Boards, Committees, Conferences and Seminars	300,000	330,000	363,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210805 National Celebrations	2,000,000	2,200,000	2,420,000
	2211000 Specialised Materials and Supplies	**300,000**	**330,000**	**363,000**
	2211016 Purchase of Uniforms and Clothing - Staff	300,000	330,000	363,000
	2211100 Office and General Supplies and Services	**550,000**	**605,000**	**665,500**
	2211102 Supplies and Accessories for Computers and Printers	300,000	330,000	363,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	50,000	55,000	60,500
	2211200 Fuel Oil and Lubricants	**20,000**	**22,000**	**24,200**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	20,000	22,000	24,200
	2211300 Other Operating Expenses	**220,000**	**242,000**	**266,200**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000	44,000	48,400
	2211320 Temporary Committees Expenses	100,000	110,000	121,000
	2211323 Laundry Expenses	80,000	88,000	96,800
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**900,000**	**990,000**	**1,089,000**
	2220101 Maintenance Expenses - Motor Vehicles	900,000	990,000	1,089,000
	2220200 Routine Maintenance - Other Assets	**150,000**	**165,000**	**181,500**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	150,000	165,000	181,500
	2640500 Other Capital Grants and Transfers	**25,000,000**	**27,500,000**	**30,250,000**
	2640599 Other Capital Grants and Trans	25,000,000	27,500,000	30,250,000
	3111000 Purchase of Office Furniture and General Equipment	**170,000**	**187,000**	**205,700**
	3111009 Purchase of other Office Equipment	170,000	187,000	205,700
	Gross Expenditure..... KShs.	**37,600,000**	**41,360,000**	**45,496,000**
	Net Expenditure..... KShs.	**37,600,000**	**41,360,000**	**45,496,000**
4581000200 Cooperative Management	**Net Expenditure..... KShs.**	**37,600,000**	**41,360,000**	**45,496,000**
4581000301 Trade and Commerce Headquaters	**2210100 Utilities Supplies and Services**	**3,600,000**	**3,960,000**	**4,356,000**
	2210101 Electricity	1,600,000	1,760,000	1,936,000
	2210102 Water and sewerage charges	2,000,000	2,200,000	2,420,000
	2210200 Communication, Supplies and Services	**590,000**	**649,000**	**713,900**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	500,000	550,000	605,000
	2210202 Internet Connections	50,000	55,000	60,500
	2210203 Courier and Postal Services	40,000	44,000	48,400
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,180,000**	**4,598,000**	**5,057,800**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	300,000	330,000	363,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	180,000	198,000	217,800
	2210399 Domestic Travel and Subs. - Others	1,700,000	1,870,000	2,057,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,940,000**	**2,134,000**	**2,347,400**
	2210502 Publishing and Printing Services	100,000	110,000	121,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	40,000	44,000	48,400
	2210504 Advertising, Awareness and Publicity Campaigns	300,000	330,000	363,000
	2210505 Trade Shows and Exhibitions	1,500,000	1,650,000	1,815,000
	2210700 Training Expenses	**500,000**	**550,000**	**605,000**
	2210708 Trainer Allowance	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	400,000	440,000	484,000
	2210800 Hospitality Supplies and Services	**3,350,000**	**3,685,000**	**4,053,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	850,000	935,000	1,028,500
	2210802 Boards, Committees, Conferences and Seminars	2,500,000	2,750,000	3,025,000
	2211000 Specialised Materials and Supplies	**170,000**	**187,000**	**205,700**
	2211016 Purchase of Uniforms and Clothing - Staff	170,000	187,000	205,700
	2211100 Office and General Supplies and Services	**340,000**	**374,000**	**411,400**
	2211102 Supplies and Accessories for Computers and Printers	90,000	99,000	108,900
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	50,000	55,000	60,500
	2211300 Other Operating Expenses	**20,000**	**22,000**	**24,200**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000	22,000	24,200
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**250,000**	**275,000**	**302,500**
	2220101 Maintenance Expenses - Motor Vehicles	250,000	275,000	302,500
	2220200 Routine Maintenance - Other Assets	**120,000**	**132,000**	**145,200**
	2220202 Maintenance of Office Furniture and Equipment	120,000	132,000	145,200
	2640500 Other Capital Grants and Transfers	**25,000,000**	**27,500,000**	**30,250,000**
	2640599 Other Capital Grants and Trans	25,000,000	27,500,000	30,250,000
	3111000 Purchase of Office Furniture and General Equipment	**500,000**	**550,000**	**605,000**
	3111001 Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**200,000**	**220,000**	**242,000**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111499 Research, Feasibility Studies	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**40,760,000**	**44,836,000**	**49,319,600**
	Net Expenditure..... KShs.	**40,760,000**	**44,836,000**	**49,319,600**
4581000300 Trade and Commerce	**Net Expenditure..... KShs.**	**40,760,000**	**44,836,000**	**49,319,600**
4581000401 Market Rehabilitation and Developmnet Headquaters	**2210100 Utilities Supplies and Services**	**4,300,000**	**4,730,000**	**5,203,000**
	2210101 Electricity	1,800,000	1,980,000	2,178,000
	2210102 Water and sewerage charges	2,500,000	2,750,000	3,025,000
	2210200 Communication, Supplies and Services	**450,000**	**495,000**	**544,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	350,000	385,000	423,500
	2210202 Internet Connections	100,000	110,000	121,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,660,000**	**1,826,000**	**2,008,600**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	495,000	544,500
	2210303 Daily Subsistence Allowance	500,000	550,000	605,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	60,000	66,000	72,600
	2210399 Domestic Travel and Subs. - Others	650,000	715,000	786,500
	2210500 Printing , Advertising and Information Supplies and Services	**70,000**	**77,000**	**84,700**
	2210502 Publishing and Printing Services	30,000	33,000	36,300
	2210504 Advertising, Awareness and Publicity Campaigns	20,000	22,000	24,200
	2210599 Printing, Advertising - Other	20,000	22,000	24,200
	2210700 Training Expenses	**400,000**	**440,000**	**484,000**
	2210708 Trainer Allowance	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	300,000	330,000	363,000
	2210800 Hospitality Supplies and Services	**300,000**	**330,000**	**363,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	330,000	363,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	400,000	440,000	484,000
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	110,000	121,000
	2211100 Office and General Supplies and Services	**450,000**	**495,000**	**544,500**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	400,000	440,000	484,000
	2211199 Office and General Supplies -	50,000	55,000	60,500
	2211300 Other Operating Expenses	**200,000**	**220,000**	**242,000**
	2211320 Temporary Committees Expenses	200,000	220,000	242,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**100,000**	**110,000**	**121,000**
	2220101 Maintenance Expenses - Motor Vehicles	100,000	110,000	121,000
	2220200 Routine Maintenance - Other Assets	**50,000**	**55,000**	**60,500**
	2220202 Maintenance of Office Furniture and Equipment	50,000	55,000	60,500
	3111000 Purchase of Office Furniture and General Equipment	**500,000**	**550,000**	**605,000**
	3111001 Purchase of Office Furniture and Fittings	350,000	385,000	423,500
	3111009 Purchase of other Office Equipment	150,000	165,000	181,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**200,000**	**220,000**	**242,000**
	3111499 Research, Feasibility Studies	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**9,180,000**	**10,098,000**	**11,107,800**
	Net Expenditure..... KShs.	**9,180,000**	**10,098,000**	**11,107,800**
4581000400 Market Rehabilitation and Developmnet	**Net Expenditure..... KShs.**	**9,180,000**	**10,098,000**	**11,107,800**
4581000501 Tourism Promotion Headquaters	**2210100 Utilities Supplies and Services**	**620,000**	**682,000**	**750,200**
	2210101 Electricity	120,000	132,000	145,200
	2210102 Water and sewerage charges	500,000	550,000	605,000
	2210200 Communication, Supplies and Services	**260,000**	**286,000**	**314,600**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000
	2210202 Internet Connections	60,000	66,000	72,600
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,400,000**	**2,640,000**	**2,904,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210399 Domestic Travel and Subs. - Others	900,000	990,000	1,089,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**200,000**	**220,000**	**242,000**
	2210403 Daily Subsistence Allowance	200,000	220,000	242,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,160,000**	**1,276,000**	**1,403,600**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	40,000	44,000	48,400
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210505 Trade Shows and Exhibitions	570,000	627,000	689,700
	2210599 Printing, Advertising - Other	150,000	165,000	181,500

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210700 Training Expenses	**760,000**	**836,000**	**919,600**
	2210703 Production and Printing of Training Materials	350,000	385,000	423,500
	2210708 Trainer Allowance	60,000	66,000	72,600
	2210799 Training Expenses - Other (Bud	350,000	385,000	423,500
	2210800 Hospitality Supplies and Services	**2,000,000**	**2,200,000**	**2,420,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	550,000	605,000
	2210805 National Celebrations	1,500,000	1,650,000	1,815,000
	2211100 Office and General Supplies and Services	**170,000**	**187,000**	**205,700**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	120,000	132,000	145,200
	2211199 Office and General Supplies -	50,000	55,000	60,500
	2211300 Other Operating Expenses	**60,000**	**66,000**	**72,600**
	2211323 Laundry Expenses	60,000	66,000	72,600
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**300,000**	**330,000**	**363,000**
	2220101 Maintenance Expenses - Motor Vehicles	300,000	330,000	363,000
	3111000 Purchase of Office Furniture and General Equipment	**650,000**	**715,000**	**786,500**
	3111001 Purchase of Office Furniture and Fittings	400,000	440,000	484,000
	3111009 Purchase of other Office Equipment	250,000	275,000	302,500
	Gross Expenditure..... KShs.	**8,580,000**	**9,438,000**	**10,381,800**
	Net Expenditure..... KShs.	**8,580,000**	**9,438,000**	**10,381,800**
4581000500 Tourism Promotion	**Net Expenditure..... KShs.**	**8,580,000**	**9,438,000**	**10,381,800**
4581000601 Alcohol Control Headquaters	**2210100 Utilities Supplies and Services**	**220,000**	**242,000**	**266,200**
	2210101 Electricity	100,000	110,000	121,000
	2210102 Water and sewerage charges	120,000	132,000	145,200
	2210200 Communication, Supplies and Services	**260,000**	**286,000**	**314,600**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000
	2210202 Internet Connections	60,000	66,000	72,600
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,200,000**	**2,420,000**	**2,662,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	440,000	484,000
	2210303 Daily Subsistence Allowance	800,000	880,000	968,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**400,000**	**440,000**	**484,000**
	2210403 Daily Subsistence Allowance	400,000	440,000	484,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210500 Printing , Advertising and Information Supplies and Services	**120,000**	**132,000**	**145,200**
	2210504 Advertising, Awareness and Publicity Campaigns	120,000	132,000	145,200
	2210700 Training Expenses	**460,000**	**506,000**	**556,600**
	2210703 Production and Printing of Training Materials	100,000	110,000	121,000
	2210708 Trainer Allowance	60,000	66,000	72,600
	2210799 Training Expenses - Other (Bud	300,000	330,000	363,000
	2210800 Hospitality Supplies and Services	**4,000,000**	**4,400,000**	**4,840,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	220,000	242,000
	2210802 Boards, Committees, Conferences and Seminars	2,400,000	2,640,000	2,904,000
	2210809 Board Allowance	1,400,000	1,540,000	1,694,000
	2211100 Office and General Supplies and Services	**160,000**	**176,000**	**193,600**
	2211102 Supplies and Accessories for Computers and Printers	60,000	66,000	72,600
	2211103 Sanitary and Cleaning Materials, Supplies and Services	40,000	44,000	48,400
	2211199 Office and General Supplies -	60,000	66,000	72,600
	2211300 Other Operating Expenses	**10,000**	**11,000**	**12,100**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	10,000	11,000	12,100
	3111000 Purchase of Office Furniture and General Equipment	**150,000**	**165,000**	**181,500**
	3111001 Purchase of Office Furniture and Fittings	150,000	165,000	181,500
	Gross Expenditure..... KShs.	**7,980,000**	**8,778,000**	**9,655,800**
	Net Expenditure..... KShs.	**7,980,000**	**8,778,000**	**9,655,800**
4581000600 Alcohol Control	**Net Expenditure..... KShs.**	**7,980,000**	**8,778,000**	**9,655,800**
4581000701 Culture Activities Headquaters	**2210100 Utilities Supplies and Services**	**250,000**	**275,000**	**302,500**
	2210101 Electricity	200,000	220,000	242,000
	2210102 Water and sewerage charges	50,000	55,000	60,500
	2210200 Communication, Supplies and Services	**500,000**	**572,000**	**629,200**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	242,000	266,200
	2210202 Internet Connections	300,000	330,000	363,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,950,000**	**2,145,000**	**2,359,500**
	2210302 Accommodation - Domestic Travel	350,000	385,000	423,500
	2210303 Daily Subsistence Allowance	800,000	880,000	968,000
	2210399 Domestic Travel and Subs. - Others	800,000	880,000	968,000

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210400 Foreign Travel and Subsistence, and other transportation costs	**300,000**	**330,000**	**363,000**
	2210403 Daily Subsistence Allowance	300,000	330,000	363,000
	2210500 Printing , Advertising and Information Supplies and Services	**640,000**	**704,000**	**774,400**
	2210502 Publishing and Printing Services	100,000	110,000	121,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	140,000	154,000	169,400
	2210505 Trade Shows and Exhibitions	400,000	440,000	484,000
	2210600 Rentals of Produced Assets	**250,000**	**275,000**	**302,500**
	2210604 Hire of Transport	250,000	275,000	302,500
	2210700 Training Expenses	**700,000**	**770,000**	**847,000**
	2210703 Production and Printing of Training Materials	50,000	55,000	60,500
	2210708 Trainer Allowance	50,000	55,000	60,500
	2210799 Training Expenses - Other (Bud	600,000	660,000	726,000
	2210800 Hospitality Supplies and Services	**950,000**	**1,045,000**	**1,149,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	660,000	726,000
	2210802 Boards, Committees, Conferences and Seminars	100,000	110,000	121,000
	2210805 National Celebrations	250,000	275,000	302,500
	2211000 Specialised Materials and Supplies	**300,000**	**330,000**	**363,000**
	2211016 Purchase of Uniforms and Clothing - Staff	300,000	330,000	363,000
	2211100 Office and General Supplies and Services	**170,000**	**187,000**	**205,700**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	120,000	132,000	145,200
	2211199 Office and General Supplies -	50,000	55,000	60,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**120,000**	**132,000**	**145,200**
	2220101 Maintenance Expenses - Motor Vehicles	120,000	132,000	145,200
	2220200 Routine Maintenance - Other Assets	**50,000**	**55,000**	**60,500**
	2220210 Maintenance of Computers, Software, and Networks	50,000	55,000	60,500
	3111000 Purchase of Office Furniture and General Equipment	**263,136**	**289,450**	**318,395**
	3111001 Purchase of Office Furniture and Fittings	263,136	289,450	318,395
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**4,400,000**	**4,840,000**	**5,324,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	4,000,000	4,400,000	4,840,000
	3111403 Research	400,000	440,000	484,000
	Gross Expenditure..... KShs.	**10,843,136**	**11,949,450**	**13,144,395**
	Net Expenditure..... KShs.	**10,843,136**	**11,949,450**	**13,144,395**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
4581000700 Culture Activities	**Net Expenditure..... KShs.**	**10,843,136**	**11,949,450**	**13,144,395**
4581000801 Betting Control Headquaters	**2210100 Utilities Supplies and Services**	**180,000**	**198,000**	**217,800**
	2210101 Electricity	100,000	110,000	121,000
	2210102 Water and sewerage charges	80,000	88,000	96,800
	2210200 Communication, Supplies and Services	**200,000**	**220,000**	**242,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210202 Internet Connections	80,000	88,000	96,800
	2210203 Courier and Postal Services	20,000	22,000	24,200
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,320,000**	**1,452,000**	**1,597,200**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	110,000	121,000
	2210303 Daily Subsistence Allowance	800,000	880,000	968,000
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	20,000	22,000	24,200
	2210399 Domestic Travel and Subs. - Others	400,000	440,000	484,000
	2210500 Printing , Advertising and Information Supplies and Services	**40,000**	**44,000**	**48,400**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	40,000	44,000	48,400
	2210700 Training Expenses	**800,000**	**880,000**	**968,000**
	2210708 Trainer Allowance	50,000	55,000	60,500
	2210799 Training Expenses - Other (Bud	750,000	825,000	907,500
	2210800 Hospitality Supplies and Services	**600,000**	**660,000**	**726,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	330,000	363,000
	2210802 Boards, Committees, Conferences and Seminars	300,000	330,000	363,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	550,000	605,000
	2211100 Office and General Supplies and Services	**250,000**	**275,000**	**302,500**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	165,000	181,500
	2211199 Office and General Supplies -	100,000	110,000	121,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**400,000**	**440,000**	**484,000**
	2220101 Maintenance Expenses - Motor Vehicles	400,000	440,000	484,000
	2220200 Routine Maintenance - Other Assets	**210,000**	**231,000**	**254,100**
	2220202 Maintenance of Office Furniture and Equipment	60,000	66,000	72,600
	2220209 Minor Alterations to Buildings and Civil Works	150,000	165,000	181,500
	3111000 Purchase of Office Furniture and General Equipment	**200,000**	**220,000**	**242,000**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111009 Purchase of other Office Equipment	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**4,700,000**	**5,170,000**	**5,687,000**
	Net Expenditure..... KShs.	**4,700,000**	**5,170,000**	**5,687,000**
4581000800 Betting Control	**Net Expenditure..... KShs.**	**4,700,000**	**5,170,000**	**5,687,000**
4581000901 Headquarters	**2210100 Utilities Supplies and Services**	**470,000**	**482,000**	**530,200**
	2210101 Electricity	120,000	132,000	145,200
	2210102 Water and sewerage charges	350,000	350,000	385,000
	2210200 Communication, Supplies and Services	**230,000**	**230,000**	**253,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	150,000	150,000	165,000
	2210202 Internet Connections	50,000	50,000	55,000
	2210203 Courier and Postal Services	30,000	30,000	33,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,600,000**	**1,600,000**	**1,760,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000	550,000
	2210302 Accommodation - Domestic Travel	200,000	200,000	220,000
	2210303 Daily Subsistence Allowance	400,000	400,000	440,000
	2210399 Domestic Travel and Subs. - Others	500,000	500,000	550,000
	2210500 Printing , Advertising and Information Supplies and Services	**320,000**	**320,000**	**352,000**
	2210502 Publishing and Printing Services	100,000	100,000	110,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	20,000	20,000	22,000
	2210504 Advertising, Awareness and Publicity Campaigns	150,000	150,000	165,000
	2210599 Printing, Advertising - Other	50,000	50,000	55,000
	2210700 Training Expenses	**400,000**	**400,000**	**440,000**
	2210799 Training Expenses - Other (Bud	400,000	400,000	440,000
	2210800 Hospitality Supplies and Services	**200,000**	**200,000**	**220,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	200,000	220,000
	2211000 Specialised Materials and Supplies	**1,000,000**	**1,000,000**	**1,100,000**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	900,000	900,000	990,000
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	100,000	110,000
	2211100 Office and General Supplies and Services	**250,000**	**250,000**	**275,000**
	2211102 Supplies and Accessories for Computers and Printers	50,000	50,000	55,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	120,000	120,000	132,000
	2211199 Office and General Supplies -	80,000	80,000	88,000
	2211300 Other Operating Expenses	**30,000**	**30,000**	**33,000**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	30,000	30,000	33,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**300,000**	**300,000**	**330,000**
	2220101 Maintenance Expenses - Motor Vehicles	300,000	300,000	330,000
	Gross Expenditure..... KShs.	**4,800,000**	**4,812,000**	**5,293,200**
	Net Expenditure..... KShs.	**4,800,000**	**4,812,000**	**5,293,200**
4581000900 Consumer Protection	**Net Expenditure..... KShs.**	**4,800,000**	**4,812,000**	**5,293,200**
4581000000 TRADE COOPERATIVES TOURISM AND CULTURE	**Net Expenditure..... KShs.**	**222,852,377**	**244,691,615**	**269,160,777**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4581000101 Trade Cooperatives Tourism and Culture Headquater	**3110500 Construction and Civil Works**	5,000,000	5,500,000	6,050,000
	3110504 Other Infrastructure and Civil Works	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**5,000,000**	**5,500,000**	**6,050,000**
	NET EXPENDITURE KShs.	**5,000,000**	**5,500,000**	**6,050,000**
4581000100 Trade Cooperatives Tourism and Culture	**NET EXPENDITURE KShs.**	**5,000,000**	**5,500,000**	**6,050,000**
4581000201Cooperative Management Headquaters	**3110900 Purchase of Household Furniture and Institutional Equipment**	40,000,000	44,000,000	48,400,000
	3110902 Purchase of Household and Institutional Appliances	15,000,000	16,500,000	18,150,000
	3110999 Purch. of Household Furn. - Ot	25,000,000	27,500,000	30,250,000
	Gross Expenditure..... KShs.	**40,000,000**	**44,000,000**	**48,400,000**
	NET EXPENDITURE KShs.	**40,000,000**	**44,000,000**	**48,400,000**
4581000200 Cooperative Management	**NET EXPENDITURE KShs.**	**40,000,000**	**44,000,000**	**48,400,000**
4581000301 Trade and Commerce Headquaters	**3110500 Construction and Civil Works**	97,447,669	107,192,436	117,911,679
	3110599 Other Infrastructure and Civil Works	97,447,669	107,192,436	117,911,679
	Gross Expenditure..... KShs.	**97,447,669**	**107,192,436**	**117,911,679**
	NET EXPENDITURE KShs.	**97,447,669**	**107,192,436**	**117,911,679**
4581000300 Trade and Commerce	**NET EXPENDITURE KShs.**	**97,447,669**	**107,192,436**	**117,911,679**
4581000401 Market Rehabilitation and Developmnet Headquaters	**3110500 Construction and Civil Works**	58,673,926	64,541,319	70,995,450
	3110504 Other Infrastructure and Civil Works	58,673,926	64,541,319	70,995,450
	3111000 Purchase of Office Furniture and General Equipment	500,000	550,000	605,000
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**59,173,926**	**65,091,319**	**71,600,450**
	NET EXPENDITURE KShs.	**59,173,926**	**65,091,319**	**71,600,450**
4581000400 Market Rehabilitation and Developmnet	**NET EXPENDITURE KShs.**	**59,173,926**	**65,091,319**	**71,600,450**

4581 TRADE, COOPERATIVES, TOURISM AND CULTURE – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4581000701 Culture Activities Headquaters	**3110500 Construction and Civil Works**	8,000,000	8,800,000	9,680,000
	3110504 Other Infrastructure and Civil Works	8,000,000	8,800,000	9,680,000
	Gross Expenditure..... KShs.	**8,000,000**	**8,800,000**	**9,680,000**
	NET EXPENDITURE KShs.	**8,000,000**	**8,800,000**	**9,680,000**
4581000700 Culture Activities	**NET EXPENDITURE KShs.**	**8,000,000**	**8,800,000**	**9,680,000**
4581000000 TRADE COOPERATIVES TOURISM AND CULTURE	**NET EXPENDITURE KShs.**	**209,621,595**	**230,583,755**	**253,642,129**

VOTE 4582

AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Total expenditure summary 2026/27 and projected estimates for 2027/28 and 2028/29
These are the estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Agriculture, Livestock, Fisheries and Veterinary Services including: Administration, Planning and Support Services, Crop Production and Management, Livestock Resource Management and Fisheries Development.

Part A. Vision

A food secure, industrialized and wealthy County

Part B. Mission

To offer client-oriented extension services, promote commercialized and sustainable Agriculture, Livestock, Fisheries & Veterinary industry for food security and wealth creation.

Part C. Strategic Objective

The overall objective of the sub sector is to attain county food security and ensuring sustainable management of resources. The strategic objectives of each programme include:

- **Administrative, Planning and Support Services**: creating an enabling environment for sub sector development and to provide efficient and effective services to county divisions/units organizations and the public.
- **Livestock Resource Management and Development**: To increase livestock production, productivity, animal health and improve livestock products and by- products to enhance food security in the County.
- **Fisheries Development**: To increase fish production for enhanced food security, employment creation, income generation and poverty reduction.
- **Crop Production and Management**: To increase crop production and productivity for food and nutritional security, incomes and employment creation

Part D. Performance Overview and Background for Programmes

The **Mandate** of the Department is to: promote food and nutritional security; formulate and implement agricultural laws and policies; promote crop, livestock, fisheries and veterinary services; promote agribusiness, post-harvest management practices and value addition; manage crop, livestock and fisheries pests and diseases; collect, analyze, manage and store agricultural data, collaborate with the department responsible for water and other relevant stakeholders in water harvesting, irrigation and drainage technologies; promote agricultural mechanization services for agricultural production; promote climate smart agriculture; conduct research and provide extension services in agriculture; participate in regulation of

the quality of agricultural inputs, produce, products and services; and coordinate stakeholders in the agricultural sector

During the MTEF period 2022/23 – 2024/25 the **actual expenditure** of the Department was Kshs. 776,821,990 in 2022/23, Kshs. 1,028,016,580 in 2023/24, and Ksh. 592,701,104 in 2024/25 against allocations of Ksh. 1,083,987,928, Kshs. 1,489,789,031, and Kshs. 1,285,304,217 respectively. This represented an absorption rate of 72% in 2022/23, 69% in 2023/24, and 46% in 2024/2025.

The **major achievements** during the period included: 45 trade shows and exhibitions including annual ASK were held; renovated three offices; procured assorted office equipment; to improve staff productivity, more than 140 officers were trained, 91 officers were promoted, and 184 assorted uniforms procured. Under the Livestock Resource Management and Development programme: farmer groups were supported with 238 dairy goats, 65 dorper sheep, 57,987 one-month-old chicks, 22 beehives and their accessories, and 43 incubators and their backup generators; one haybarn store is currently under construction; nine backup generators were purchased and delivered to operationalize and sustain milk cooling operations in the existing milk bulking and chilling facilities; the construction of the Kiptagich Milk Cooler Site was successfully completed as per the Bills of Quantities (BQs); 119.071 tons of hides and 492,361 pieces of skins were produced; one slaughter house was constructed and one renovated; free County-wide vaccinations where 608,300 animals were vaccinated was carried out; and four new cattle dips were constructed and two renovated.

In the **MTEF Period 2026/2027-2028/2029** the major services/outputs expected to be achieved include: distribution of one-month-old improved kienyeji chicks, dairy goats, sheep, incubators, and fertilized eggs; 50 hectares of new pasture and fodder will be established; 150 tons of fodder will be harvested and conserved; one feed store will be constructed in each FY; to increase annual meat production to 14,700 tons, one slaughter house will be constructed and one slaughter house renovate as well as increased trainings on livestock husbandry practices. Veterinary services aim to reduce animal disease prevalence by 3.3 percent from 3.7 percent by vaccinating various diseases in all the sub counties. Vaccinations of 360,000 animals will be carried against major diseases like Foot and Mouth Disease, Lumpy skin disease, Black Quarter, Sheep and Goat Pox, Contagious Caprine pleuropneumonia, Pestes Des Petit Ruminants and Rabies. 44 disease surveillance will be carried out in livestock markets, stock routes and farms. The directorate also intends to construct /renovate two cattle dips for control of vectors and pests' control. Veterinary public health ensures the safety of livestock meat and meat products. A total of 96 slaughter houses/slabs will be inspected and licensed with a total of 140,000 slaughtered animals which will generate approximately ksh 10,000,000 as revenue.

Under the Fisheries Development programme: farmers will be trained, farm visits carried out and monitoring, control, and surveillance exercises conducted in the MTEF period. Further 200,000 fingerlings will be stocked in Lake in every FY in a bid to improve Lake Naivasha

resources. For enhanced fish quality and value addition, inspections to be conducted in fish markets and fish VCOs shall be trained on fish value addition. Under the Crop Production and Management Programme, field days, farm tours, baraza meetings, farm visits, and supervision visits will be conducted. Farmers will be trained on various good agricultural practices to strengthen agricultural extension services and training. To improve access to quality planting materials, the County will distribute 50,000 avocado seedlings, 12 million pyrethrum seeds, and 3,000 kg of beans in each FY. In addition, subsidized fertilizer will be supplied to support crop production. To reduce post-harvest losses, farmers will receive training on post-harvest management, grain stores will be inspected, and demonstrations on post-harvest technologies will be carried out. To promote effective land utilization, soil sampling augers and soil testing kits will be procured. Farmers will also be trained on climate change adaptation and value addition to enhance productivity and resilience.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Name: Administration, Planning and support services									
Objective: To support services from various departments organizational bodies and the public									
Outcome: Efficient and effective service delivery to clients and stakeholders									
1.1: Administration, Planning and Support Services	Administration	Improved planning and departmental management	Impact evaluation on sector programmes on food security conducted	-	-	-	1	-	-
			Number of trade shows and exhibitions held	15	32	45	15	15	15
			Number of offices renovated	10	3	3	10	10	10
			Number of assorted office equipment purchased	80	8	15	80	80	80
		Improved mobility for service delivery	Number of motorcycles purchased	11	0	0	11	11	11
			Number of vehicles purchased	5	0	0	5	2	2
		Improved asset management	Proportion of departmental assets mapped	30	90	90	75	-	0
			Number of title deeds for public land processed	3	0	0	3	3	3
			Number of staff trained on asset management	3	0	0	3	3	3
1.2 Human Resources Management and Development	Human Resource	Improved HR services	Number of HR streamlined and disseminated	5	1	1	5	5	5
		Improved staff performance and productivity	Number of staff recruited	100	0	0	193	186	181
			Number of staff trained	100	8	8	100	100	100
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	56	56	100	100	100
			Number of staff promoted	70	75	91	70	100	100
			Work Environment Survey reports	0	0	0	1	1	1
			Work Environment Survey findings implemented (%)	50	40	40	50	50	50
			Number of assorted uniforms, safety clothes and gears procured	400	90	184	400	400	400
Programme Name: Livestock Resource Management and Development									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators		Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Objective: To increase livestock productivity and enhance livestock value chain										
Outcome: Increased livestock production										
2.1 Livestock Production and Management	Livestock Directorate	Improved livestock productivity	Livestock Master Plan Implementation report		1	1	1	1	1	-
	Livestock Directorate	Assorted livestock breeds procured and distributed	No. of one month old chicks procured and distributed		50,000	26,072	57,987	18,870	50,000	50,000
			No. of dairy goats procured and distributed to farmers groups		100	0	238	100	100	100
			No. of sheep procured and distributed to farmers groups		50	65	65	50	50	50
	Livestock Directorate	Enhanced animal feed production and management	Number of new hectares of pasture and fodders established (ha)		50	57	57	50	50	50
			Feed inventory balance sheet developed		1	1	1	1	1	1
			Tonnage of fodder/pasture harvested and preserved		150	152	152	150	150	150
			Number of feed stores constructed		1	1	1	1	1	1
			Number of feed conservation equipment/implements purchased		1	0	0	1	1	1
	Livestock Directorate	Climate change adaptation in livestock farming	Number of livestock climate smart technologies identified		5	5	5	5	5	5
			Number of value chains actors adopting climate smart agriculture technologies		30	32	32	30	30	30
		Special Interest groups Accessing government interventions and services	Number of trainings on gender and disability mainstreaming in the livestock value chain		10	12	12	10	10	10
			Number of farmers benefiting from sector interventions	Women	100	101	101	100	100	100
				PWD	100	64	64	100	100	100
				Youth	100	101	101	100	100	100
	Veterinary Directorate	Improved AI service delivery	Number of AI service providers taken through refresher course		93	94	94	93	93	93
			Number of AI supervisory visits done.		11	11	11	11	11	11
2.2 Livestock value addition	Livestock Directorate	Reduced post-harvest losses and improved	Number Value chain organizations (VCOs)Implementing livestock business plans		10	5	5	10	10	10

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		incomes from livestock farming	Number of VCOs adopting value addition technologies in livestock husbandry	10	10	10	10	10	10
			Number of milk cooler plants revived/operationalized	5	0	0	3	5	5
	Veterinary Directorate	Improved quality of hides and skins	Number of flayers trained and licensed	428	508	508	428	428	428
			Number of hides and skin traders licensed	71	41	41	71	71	71
2.3 Livestock Extension Service Delivery	Livestock Directorate	Improved access to information, knowledge and emerging technologies	Number of livestock field days conducted	10	12	12	10	10	10
			Number of livestock farmer trainings conducted	200	201	201	200	200	200
			Number of livestock individual farm visits conducted	1100	1400	1400	1100	1100	1100
			Number of livestock demonstrations conducted	200	203	203	200	200	200
			Number of livestock farmers seminars/workshops/barazas/meetings held	36	13	13	36	36	36
			Number of livestock field supervision/backstopping done	12	50	50	12	12	12
			Number of livestock stakeholders' workshop conducted	20	24	24	20	20	20
	Livestock Directorate	Improved market linkages and networking	Number of livestock farmer exchange tours held	10	2	2	10	10	10
			Number of livestock-based shows and exhibitions held	5	8	8	5	5	5
			Number of International World Livestock-based days observed	5	0	0	5	5	5
2.4 Food Safety and Livestock Development	Veterinary Directorate	Improved meat safety and quality	Number of slaughter houses constructed	1	0	0	1	1	1
			Number of slaughter houses renovated	1	0	0	1	1	1
			Proportion of slaughter houses licensed	100	93	93	100	100	100
			Number of carcasses inspected	143,500	148,814	148,814	145,000	147,000	147,000
			Number of supervision visits	44	44	44	44	44	44
			Number of meat value chain actors meetings held	11	11	11	11	11	11
			Amount of revenue raised (Millions)	10	11.176	11.176	10	10	10

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
2.5 Livestock Diseases Management and Control	Veterinary Directorate	Improved livestock disease surveillance, management and control	Number of staff trainings held on emerging livestock diseases	2	2	2	2	2	2
			Number of disease surveillance visits done	44	44	44	44	44	44
			Number of laboratories constructed and equipped	1	0	0	1	0	1
			Number of livestock movement control permits issued	700	800	800	700	700	700
			Number of cattle dips constructed	1	1	1	1	1	1
			Number of cattle dips renovated	1	2	2	1	1	1
			Number of supervisory visits done	44	44	44	44	44	44
			Number of vaccination programmes done	12	14	14	12	12	12
			Number of livestock vaccinated	360,000	181,798	181,798	360,000	360,000	360,000
Programme Name: Fisheries Development									
Objective: To improve fish productivity and enhance fish value chain									
Outcome: Increase fish productivity									
3.1 Aquaculture Development	Fisheries Directorate	Increased active fish production units.	Number of kitchen garden ponds established and installed with pond liners	100	0	0	100	100	100
			Number of fingerlings stocked in ponds	75,000	25,300	25,300	75,000	75,000	75,000
			Number of hatcheries authenticated	3	2	2	3	3	3
		Improved access to information, knowledge and emerging aquaculture technologies	Number of farmers trained	860	1,431	1,431	860	860	860
			Number of farm visits made	156	156	156	156	156	156
			Number of field day and stakeholders' fora	9	13	13	9	9	9
			Number of show/exhibitions/workshops participated	4	12	12	4	4	4
			Number of farmers tours made	2	2	2	2	2	2
			Number of farmers adopting new fishing technology	4	20	20	4	4	4
			Quarterly M & E reports prepared	4	4	4	4	4	4
		Enhanced revenue collection	Amount of revenue collected from licensing and registration of fishing activities (Kshs. M)	1.6	0.649	0.649	1.6	1.6	1.6
3.2 Sustainable Utilization of	Fisheries Directorate	Improved management	Completion rate of the development of Lake Naivasha management plan	10	50	50	60	100	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Inland Capture Fisheries Resources		of Lake Naivasha resources	Number of stakeholder's forum held	4	6	6	4	4	4
			Annual fisheries report prepared	1	1	1	1	1	1
			Number of data collectors trained	20	25	25	20	20	20
			Number of BMUs training done.	8	8	8	8	8	8
			Number of monitoring, control and surveillance (MCS) exercises conducted	156	156	156	156	156	156
		Improved fish production	Number of fingerlings stocked in lakes	200,000	200,000	200,000	200,000	200,000	200,000
			Number of fishing gears procured	4,000	0	0	4,000	4,000	4,000
			Number of fishing vessels procured	2	4	4	2	2	2
			Number of fingerlings stocked in dams	200,000	0	0	200,000	200,000	200,000
			Fish stock assessment done	1	1	1	1	1	1
		Enhanced safety for fisher folk	Number of lifesaving gear procured	1,000	16	16	1,000	1,000	1,000
		Improved safety for marine life	Tonnage of ghost nets collected	40	35	35	40	40	40
		Improved fish quality and safety	Number of trainings on hygienic fish handling to fish traders conducted	20	20	20	20	20	20
			Number of inspections in fish markets	156	156	156	156	156	156
		Improved fish marketing infrastructure and marketing linkages	Number of fish market facilities operationalized	3	0	0	3	3	3
			Number of cold chain facilities constructed	1	0	0	1	1	1
			Number of fish ice flakes machines procured and installed	1	0	0	1	1	1
			Number of fish VCOs trained on fish value addition	26	26	26	26	26	26
		Improved fish-eating culture	Annual eat more fish campaign held	1	1	1	1	1	1
Programme Name: Crop production and management									
Objective: To enhance dissemination of agricultural information to the farming communities for improved agricultural productivity, food security, and farm incomes									
Outcome: Increased crop production									
4.1 Agriculture Extension	Crops Directorate	Research, extension and	Number of field days	12	68	68	12	12	12
			Number of trade fair and exhibition	4	11	11	4	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Research and training		farmers forums meetings held	Number of farmer tours/demonstrations held	5	37	37	5	5	5
			Number of barazas/meetings held	110	561	561	110	110	110
		Improved access to information and knowledge through training	Number of farm visits and on farm trainings	550	1602	1602	550	550	550
			Annual Nakuru ASK show held	1	1	1	1	1	1
			Number of research, extension and farmers forms meetings held	2	25	25	2	2	2
			Number of supervisions, M&E visits held	33	51	51	33	33	33
			Number of training of trainers on pedagogy	1	0	0	1	1	1
		Improved capacity and quality of training at the Agricultural Training Centre (ATC)	Number of officers recruited at ATC	10	0	0	10	10	10
			Numbers of trainees enrolled at ATC	125	0	0	125	125	125
			Number of short courses offered	5	0	0	5	5	5
			Amount of revenue raised from ATC (Ksh. M)	6	14.2	14.2	6	6	6
			Rate of completion of a modern multi-storey training hall with admin block at ATC	50	0	0	50	50	50
4.2 Crop Production and Food Security	Crops Directorate	Improved access to quality seedlings	Number of avocado seedlings distributed	50,000	95,214	95,214	50,000	50,000	50,000
			Number of pyrethrum planting materials (millions)	12	7.7	7.7	12	12	12
			Number of farmers supported with nutrient dense vegetable seeds and cone garden kits	1,000	144	144	1,000	1,000	1,000
			Number of orange fleshed sweet potato vines distributed	320,000	0	0	320,000	320,000	320,000
			Kgs of micro nutrient rich beans seeds distributed	3,000	5,124	5,124	3,000	3,000	3,000
		Improved access to assorted farm inputs and agricultural technologies	Number of 50kgs bags of subsidized fertilizer supplied to farmers	320,000	41,750	41,750	380,000	400,000	400,000
			Number of farmers benefiting from the fertiliser subsidy programme (FSP)	40,000	10,916	10,916	80,000	100,000	100,000
			Number of Avocado value chain platform workshops held	2	2	2	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Improved access to information on emerging farming techniques	Number of staff trainings on KS1758 (Good Agricultural Practices) conducted	2	1	1	2	2	2
			Number of farmer/youth trainings on KS1758 (Good Agricultural Practices) conducted	1	266	266	1	1	1
			Number of farmers trained on urban agriculture	200	1794	1794	200	200	200
		Inclusive agriculture promoted	Number of vulnerable farmers supported with seeds and fertilizers	3,000	1860	1860	3,000	3,000	3,000
			Number of in school youth groups (4K clubs, Young Farmers Clubs) supported with nutrient dense vegetable seeds and cone garden kits	55	72	72	55	55	55
			Number of trainings for youth in Agriculture held	8	34	34	11	11	11
		Improved horticultural farming in the County	Number of horticultural farmer/youth groups trained and monitored	5	28	28	5	5	5
			Number of staff trained on SHEP approach	15	0	0	15	15	15
		Improved management of crop pests and diseases for quality yields	Number of fruit tree nursery operators' trainings	2	18	18	2	2	2
			Number of nursery inspections	10	9	9	10	10	10
			Number of new plant clinics launched	10	158	158	10	10	10
			Number of spray service providers trained	50	244	244	50	50	50
			Number of crop pests and disease surveillance and monitoring done	17	310	310	17	17	17
			Number of community-based pest forecasters and monitors trained	40	155	155	40	40	40
			Number of The Nakuru Plant Health Early Warning and Rapid Response team meeting	4	4	4	4	4	4
			Quantity of pesticides purchased (lts)	2,000	61	61	2,000	2,000	2,000
			Number of demonstrations on Aflasafe	48	27	27	48	48	48
		Reduced post-harvest losses	Number of farmer/youth trainings on post-harvest management	12	343	343	12	12	12

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		and improved yields	Number of farmers barazas on post-harvest management	220	142	142	220	220	220
			Number of food safety stakeholder meetings	15	4	4	15	15	15
			Number of field surveillance and grain store visits	660	812	812	660	660	660
			Number of demos on post-harvest technologies	55	127	127	55	55	55
			Number of greenhouse solar driers distributed to pyrethrum growing sub counties	5	0	0	5	5	5
			Number of mobile solar driers supplied to pyrethrum farmers	16	0	0	16	16	16
			Number of fresh horticultural produce sheds constructed	4	0	0	4	4	4
			Number of fresh produce solar powered cold stores constructed	1	0	0	1	1	1
			Construction of value addition factories (tea, potatoes, and vegetables)	1	2	2	1	0	1
		Farmer protection	Number of bills and policies submitted for approval	2	2	2	2	2	2
4.3 Farm Land Utilization, Conservation, Mechanization Services and Climate Smart Agriculture	Crops and AMS Directorate	Improved soil quality for optimum production	Number of soil testing kits (ph. meter) procured	4	0	0	4	4	4
			Number of soil sampling augers procured	11	55	55	11	11	11
			Number of soil samples analyzed	1,600	299	299	1,600	1,600	1,600
			Soil testing lab established	1	0	0	1	0	0
			Number of staff trained on soil and water conservation	20	35	35	20	20	20
			Number of farmers/youths trained on soil and water conservation	1200	4446	4446	1200	1200	1200
			Number of fruit tree and agroforestry nurseries supported	22	91	91	22	22	22
			Number of soil conservation kits purchased	33	0	0	33	33	33

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Climate change adaptation in agriculture	Number of farmers/youths trained on regenerative agriculture and CSA technologies	300	4626	4626	300	300	300
			Number of staff trained on CSA, regenerative agriculture and circular economy	50	0	0	50	50	50
			Number of energy conservation devices installed	50	30	30	50	50	50
			Number of demonstration kits for energy conservation training procured	12	0	0	12	12	12
			Number of staff trained on energy conservation and clean energy use	20	0	0	20	20	20
			Number of farmers/youths trained on energy conservation and clean energy use	110	1311	1311	110	110	110
			Number of farmers/youths trained on responsible use of pesticides	1000	8887	8887	1000	1000	1000
		Improved agricultural production through mechanization	Amount of revenue collected from mechanization services - (AMS) - (Ksh. Millions)	1	0	0	1	1	1
			Number of tractor mounted conservation agriculture implements procured	3	0	0	3	3	3
			Number of heavy farming machinery procured	1	0	0	1	1	1
			Number of agricultural drones acquired and licensed	1	0	0	1	1	1
			Number of youth drone operators trained	2	0	0	2	2	2
4.4 Agribusiness development and marketing	Crops Directorate	Capacity building on value addition, marketing and sustainable agribusiness conducted	Number of cereal stores constructed	1	0	0	1	1	1
			Number of potato value addition equipment for training acquired	4	4	4	4	4	4
			Number of farm-business linkages stakeholders forum meetings	3	3	3	3	3	3
			Number of farmer groups/youth groups trained on market survey and contract farming	5	72	72	5	5	5

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of farm management guidelines developed	1	1	1	1	1	1
			Number of trainings on value addition and demonstrations on utilization of crops	3	76	76	3	3	3
			Number of cereal farmer groups/youth groups trained on aggregation and marketing	30	55	55	30	30	30
			Number of trainings on agribusiness development skills	4	46	46	4	4	4
4.5 Agri nutrition	Crops Directorate	Improved access to information on sustainable agri-nutrition practices	Number of agri-nutrition workshops conducted.	5	6	6	5	5	5
			Number of food utilization and preservation demonstration conducted	5	51	51	5	5	5
			Number of farmer/youth training on agri-nutrition conducted.	5	73	73	5	5	5
			Number of agri-nutrition brochures developed.	1,000	0	0	1,000	1,000	1,000
			Trainings/demo on mushroom farming	11	0	0	11	11	11

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
SP 1.1: Administrative Services	201,824,848	299,696,010	177,804,509	149,325,892	164,258,482	180,684,330
SP 1.2: Human Resources Services	393,341,414	121,883,349	328,640,659	321,028,479	353,131,327	388,444,460
Total Expenditure of Programme 1	**595,166,262**	**421,579,359**	**506,445,168**	**470,354,371**	**517,389,808**	**569,128,789**
PROGRAMME 2: LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT						
SP 2.1: Livestock Production Productivity and Incomes	38,280,000	24,414,563	56,287,622	36,142,000	39,756,200	43,731,820
SP 2.2: Livestock Output and Value Addition	11,802,360	11,802,360	9,000,000	50,000,000	55,000,000	60,500,000
SP 2.3: Knowledge and Skills in Livestock Production and Management	10,241,790		3,669,207	4,034,624	4,438,086	4,881,895
SP 2.4: Food Safety and Livestock Products Development	6,610,067	6,610,060	7,669,208	13,138,494	14,452,343	15,897,578
SP 2.5: Livestock Disease Management and Control	13,377,352	10,377,352	14,405,401	15,840,018	17,424,020	19,166,422
Total Expenditure of Programme 2	**80,311,569**	**53,204,335**	**91,031,438**	**119,155,136**	**131,070,650**	**144,177,715**
PROGRAMME 3: FISHERIES DEVELOPMENT						
SP 3.1: Aquaculture Development	-			3,000,000	3,300,000	3,630,000
SP 3.2: Development of Capture Fisheries Resource	-		-	2,526,462	2,779,108	3,057,019
SP 3.3: Fish Quality Assurance, Value Addition and Marketing	4,481,390	1,705,970	18,831,834	6,981,834	7,680,018	8,448,020
Total Expenditure of Programme 3	**4,481,390**	**1,705,970**	**18,831,834**	**12,508,296**	**13,759,126**	**15,135,039**
PROGRAMME 4: CROP DEVELOPMENT AND MANAGEMENT						
SP 4.1: Agriculture Extension, Research and Training	2,437,402		3,003,877	10,000,000	11,000,000	12,100,000
SP 4.2: Crop Production and Food Security	596,799,414	112,405,032	221,243,761	278,353,741	306,189,115	336,808,027
SP 4.3: Farm Land utilization, Conservation, Mechanization Services and Climate Smart Agriculture	-		2,252,907	6,000,000	6,600,000	7,260,000
SP 4.4: Agribusiness Development and Marketing	1,462,441		1,802,326	2,661,700	2,927,870	3,220,657
SP 4.5: Agri-Nutrition	1,431,138		531,338	784,697	863,167	949,483
Total Expenditure of Programme 4	**602,130,395**	**112,405,032**	**228,834,209**	**297,800,138**	**327,580,152**	**360,338,167**
TOTAL	**1,282,089,616**	**588,894,696**	**845,142,650**	**899,817,942**	**989,799,736**	**1,088,779,710**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	376,804,651	295,979,854	314,715,337	317,119,575	348,831,533	383,714,686
2200000 Use of goods and services	65,999,801	31,409,230	151,898,349	108,342,140	119,176,354	131,093,989
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	16,536,763	3,716,156	13,925,323	3,908,904	4,299,794	4,729,773
3100000 Acquisition of Non-Financial Assets	631,890		1,414,882	2,214,882	2,436,371	2,680,008
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	247,786,553	109,987,699	162,474,688	322,090,441	354,299,485	389,729,433
Capital Transfers Govt. Agencies	574,329,958	147,801,757	200,714,071	146,142,000	160,756,200	176,831,820
Other development						
Total Expenditure of Vote	**1,282,089,616**	**588,894,696**	**845,142,650**	**899,817,942**	**989,799,736**	**1,088,779,710**

Part H. Summary of Expenditure by Programme and Economic Classification

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	376,804,651	295,979,854	314,715,337	317,119,575	348,831,533	383,714,686
2200000 Use of goods and services	26,126,733	18,505,710	59,414,938	49,047,031	53,951,734	59,346,908
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	16,536,763	3,716,156	13,925,323	3,908,904	4,299,794	4,729,773
3100000 Acquisition of Non-Financial Assets	631,890		1,414,882	2,214,882	2,436,371	2,680,008
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	175,066,226	103,377,639	116,974,688	98,063,979	107,870,377	118,657,414
Capital Transfers To Govt. Agencies	-					
Other Development						
Total Expenditure Prog 1	**595,166,262**	**421,579,359**	**506,445,168**	**470,354,371**	**517,389,808**	**569,128,789**
Sub-Programme 1.1: Administration, Planning and Support Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	26,126,733	18,505,710	59,414,938	49,047,031	53,951,734	59,346,908
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	631,890		1,414,882	2,214,882	2,436,371	2,680,008
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	175,066,226	103,377,639	116,974,688	98,063,979	107,870,377	118,657,414
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**201,824,848**	**121,883,349**	**177,804,509**	**149,325,892**	**164,258,482**	**180,684,330**
Sub-Programme 1.2: Human Resources Services						
Current Expenditure						
2100000 Compensation to Employees	376,804,651	295,979,854	314,715,337	317,119,575	348,831,533	383,714,686

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	16,536,763	3,716,156	13,925,323	3,908,904	4,299,794	4,729,773
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**393,341,414**	**299,696,010**	**328,640,659**	**321,028,479**	**353,131,327**	**388,444,460**
PROGRAMME 2: LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	23,619,142	8,458,600	43,751,438	33,013,136	36,314,450	39,945,895
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	6,610,067	6,610,060	9,000,000	50,000,000	55,000,000	60,500,000
Capital Transfers To Govt. Agencies	50,082,360	38,135,675	38,280,000	36,142,000	39,756,200	43,731,820
Other Development						
Total Expenditure Prog 2	**80,311,569**	**53,204,335**	**91,031,438**	**119,155,136**	**131,070,650**	**144,177,715**
Sub-Programme 2.1: Livestock Production Productivity and Incomes						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			9,007,622			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets			9,000,000			
Capital Transfers To Govt. Agencies	38,280,000	24,414,563	38,280,000	36,142,000	39,756,200	43,731,820
Other Development						
Total Expenditure SP 2.1	**38,280,000**	**24,414,563**	**56,287,622**	**36,142,000**	**39,756,200**	**43,731,820**
Sub-Programme 2.2: Livestock Output and Value Addition						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			9,000,000			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-			50,000,000	55,000,000	60,500,000
Capital Transfers To Govt. Agencies	11,802,360	11,802,360				
Other Development						
Total Expenditure SP 2.2	**11,802,360**	**11,802,360**	**9,000,000**	**50,000,000**	**55,000,000**	**60,500,000**
Sub-Programme 2.3: Knowledge and Skills in Livestock Production and Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	10,241,790		3,669,207	4,034,624	4,438,086	4,881,895
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Other Development						
Total Expenditure SP 2.3	**10,241,790**	**-**	**3,669,207**	**4,034,624**	**4,438,086**	**4,881,895**
Sub-Programme 2.4: Food Safety and Livestock Products Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			7,669,208	13,138,494	14,452,343	15,897,578
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	6,610,067	6,610,060				
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**6,610,067**	**6,610,060**	**7,669,208**	**13,138,494**	**14,452,343**	**15,897,578**
Sub-Programme 2.5: Livestock Disease Management and Control						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	13,377,352	10,377,352	14,405,401	15,840,018	17,424,020	19,166,422
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.5	**13,377,352**	**10,377,352**	**14,405,401**	**15,840,018**	**17,424,020**	**19,166,422**

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 3: FISHERIES DEVELOPMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	5,081,390	1,705,970	18,831,834	6,981,834	7,680,018	8,448,020
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets				5,526,462	6,079,108	6,687,019
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 3	**5,081,390**	**1,705,970**	**18,831,834**	**12,508,296**	**13,759,126**	**15,135,039**
Sub-Programme 3.1: Aquaculture Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-		-	3,000,000	3,300,000	3,630,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.1	**-**	**-**	**-**	**3,000,000**	**3,300,000**	**3,630,000**
Sub-Programme 3.2: Development of Capture Fisheries Resource						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-			2,526,462	2,779,108	3,057,019
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.2	**-**	**-**	**-**	**2,526,462**	**2,779,108**	**3,057,019**
Sub-Programme 3.3: Fish Quality Assurance, Value Addition and Marketing						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	4,481,390	1,705,970	18,831,834	6,981,834	7,680,018	8,448,020
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-					
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 3.3	**4,481,390**	**1,705,970**	**18,831,834**	**6,981,834**	**7,680,018**	**8,448,020**
PROGRAMME 4: CROP DEVELOPMENT AND MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	11,772,537	2,738,950	29,900,138	19,300,138	21,230,152	23,353,167
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition Of Non-Financial Assets	66,110,260		36,500,000	168,500,000	185,350,000	203,885,000
Capital Transfers To Govt. Agencies	524,247,598	109,666,082	162,434,071	110,000,000	121,000,000	133,100,000
Other Development						
Total Expenditure Prog 4	**602,130,395**	**112,405,032**	**228,834,209**	**297,800,138**	**327,580,152**	**360,338,167**
Sub-Programme 4.1: Agriculture Extension, Research and Training						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	2,437,402		3,003,877			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets				10,000,000	11,000,000	12,100,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 4.1	**2,437,402**	**-**	**3,003,877**	**10,000,000**	**11,000,000**	**12,100,000**
Sub-Programme 4.2: Crop Production and Food Security						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	6,441,556	2,738,950	22,309,690	15,853,741	17,439,115	19,183,027
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	66,110,260		36,500,000	152,500,000	167,750,000	184,525,000
Capital Transfers To Govt. Agencies	524,247,598	109,666,082	162,434,071	110,000,000	121,000,000	133,100,000
Other Development						
Total Expenditure SP 4.2	**596,799,414**	**112,405,032**	**221,243,761**	**278,353,741**	**306,189,115**	**336,808,027**

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
SP 4.3: Farm Land utilization, Conservation, Mechanization Services and Climate Smart Agriculture						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			2,252,907			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-			6,000,000	6,600,000	7,260,000
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 4.3	**-**	**-**	**2,252,907**	**6,000,000**	**6,600,000**	**7,260,000**
SP 4.4: Agribusiness Development and Marketing						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,462,441		1,802,326	2,661,700	2,927,870	3,220,657
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 4.4	**1,462,441**	**-**	**1,802,326**	**2,661,700**	**2,927,870**	**3,220,657**
Sub-Programme 4.5: Agri-Nutrition						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,431,138		531,338	784,697	863,167	949,483
2400000 Interest Payments						

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 4.5	**1,431,138**	**-**	**531,338**	**784,697**	**863,167**	**949,483**
TOTAL EXPENDITURE	**1,282,089,616**	**588,894,696**	**845,142,650**	**899,817,942**	**989,799,736**	**1,088,779,710**

Part I. Summary of Human Resource Requirements

DIRECTORATE	Designation/ Position Title	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
EXECUTIVE	CECM	1	1	0		0	0
	Chief Officers	2	2			0	
	Director Agriculture Jg R	1		1			
	Senior Asst. Director Of Agriculture Jg Q	5	5				
	Assistant Director Of Agriculture Jg P	10	6		2	2	
	Principal Agricultural Officer/ Principal Assistant Agricultural Officer Jg N	21	15		3	2	1
	Chief Agricultural Officer/ Senior Agricultural Officer/Chief Assistant Agricultural Officer/Senior Assistant Agricultural Officer Jg M	35	13	0	11	5	6
	Agricultural Officer/Assistant	75	41	2	15	8	9
	Agricultural Officer Ii/Chief						
	Agricultural Assistant/ Senior						
	Agricultural Assistant/Assistant Agricultural Ofifcer I Jg K/J						
AGRICULTURE	AGRICULTURAL ASSISTANT II And II/ ASSISTANT	140	28	13	33	33	33
	Agricultural Officer/Assistant						
	Agricultural Officer Ii/Chief						
	Agricultural Assistant/ Senior						
	Agricultural Assistant/Assistant Agricultural Officer I Officer Iii Jg G/H						
	Senior Principal Superintending Engineer	1	0	0	1	0	0
	(Agriculture) Jg R						
	Principal Superintending Engineer	1	0	0	1	0	0
	(Agriculture) Jg Q						
	Chief Superintending Engineer	1	1	0	0	0	0
	(Agriculture) Jg P						
	Senior Superintending Engineer	2	0	0	0	0	2
	(Agriculture)/Principal Superintendent						
	(Agriculture) Jg N						
	Superintending Engineer	3	0	0	0	0	3

DIRECTORATE	Designation/ Position Title	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	(Agriculture)/Chief Superintendent (Agriculture Jg M						
	ENGINEER II And I (Agriculture)/Superintendent (Agriculture) Jg K &L	9	5	0	2	0	2
	Inspector Ii/ Senior Inspector Jg H/J	11	0	2	4	3	2
	Director Of Livestock Production Jg R	1	0	1	0	0	0
	Senior Asst. Director Of Livestock Production Jg Q	5	0	0	2	3	0
	Assistant Director Of Livestock Production/Senior Principal Asst. Livestock Production Officer Jg P	10	2	0	2	3	3
	Principal Livestock Production Officer/Principal Assistant Livestock Production Officer Jg N	21	5	2	4	5	5
	Chief Livestock Production Officer/Chief Assistant Livestock Production Officer /Senior Livestock Production Officer/Senior Assistant Livestock Production Officer Jg M/L	42	4	0	8	15	15
	Livestock Production Officer/Assistant Livestock Production Officer Ii/Chief Livestock Production Assistant/Senior Livestock Production Assistant/Assistant Livestock Production Officer I Jg K/J	80	9	20	20	15	16
	Livestock Pproduction Assistant Ii /Livestock Production Assistant I /Assistant Livestock Production Officer Iii Jg G/H	140	35	20	29	28	28
	Director Fisheries Services Jg R	1	0	1	0	0	0
	Senior Asst. Director Fisheries Services Jg Q	1	0	0	1	0	0
	Assistant Director Fisheries Services Jg P	3	0	3	0	0	0
	Principal Fisheries Officer/Prinicipal	7	3	0	0	2	2

DIRECTORATE	Designation/ Position Title	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Assistant Fisheries Officer Jg N						
	Chief Fisheries Officer/Chief Assistant Fisheries Officer / Senior Fisheries Officer/ Senior Assistant Fisheries Officer/Ship Captain/Senior Ship Master/ Jg M/L	12	2	0	5	3	2
	Fisheries Officer/Asst. Fisheries Officer I/Chief Fisheries Assistant/ Senior Fisheries Assistant Jg K/J	10	3	1	1	3	2
	FISHERIES ASSISTANT II And I/ ASSISTANT Fisheries Officer Iii Jg G/H	20	17	1	1	1	0
	Ship Master I / Shipmaster Ii Jg K/J	4	0	0	2	2	0
	Ship Master Iii Jg H	5	0	0	3	2	0
	Coxswain I/ Senior Coxswain Jg F/G	7	3	0	2	2	0
	Ship Crew /Coxswain Ii Jg D/E	12	6	0	0	3	3
	Director Of Veterinary Services Jg R	1	0	1	0	0	0
	Senior Asst. Director Of Veterinary Services Jg Q	2	0	0	0	1	1
	Assistant Director Veterinary Services Jg P	3	0	1	0	0	2
	Chief Veterinary Officer Jg N	6	1	1	1	2	1
	Veterinary Officer /Senior Veterinary Officer Jg L/M	11	4	3	0	2	2
	Senior Assistant Director Animal Health Jg Q	3	0	0	1	1	1
	Assistant Director Animal Health/Senior Principal Assistant Animal Health Officer Jg P	6	0	0	2	2	2
	Principal Animal Health Officer/Principal Assistant Animal Health Officer Jg N	11	1	0	4	3	3
	Chief Animal Health Officer/Chief	21	3	2	5	5	6

DIRECTORATE	Designation/ Position Title	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Assistant Animal Health Officer / Senior Animal Health Officer/ Senior Assistant Animal Health Officer Jg M/L						
	Animal Health Officer/Senior Animal Health Assistant/Asst. Animal Health Officer I/Chief Animal Health Assistant/ Assistant Animal Health Officer Ii K/J	50	11	10	10	10	9
	ANIMAL HEALTH ASSISTANT II And I/ ASSISTANT ANIMAL HEALTH OFFICER III/ANIMAL HEALTH ASSISTANT I JG G/H	100	39	20	15	15	11
	Senior Asst. Director Leather Development Jg Q	1	0	0	1	0	0
	Assistant Director Leather Development/Senior Principal Assistant Leather Development Officer Jg P	1	0	0	0	1	0
	Principal Leather Development Officer/Principal Assistant Leather Development Officer Jg N	2	0	0	0	1	1
	Chief Leather Development Officer/Chief Assistant Leather Development Officer Jg M	3	0	0	0	1	2
	Senior Leather Development Officer/Senior Assistant Leather Development Officer/ Jg L	5	0	2	0	0	3
	Leather Development Officer/Assistant Leather Development Officer I/Chief Leather Development Assistant/ Senior Leather Development Assistant/ Assistant Leather Development Officer Ii/ Chief Hides And Skins Inspector Jg K/J	9	2	2	1	2	2
	Leather Development Assistant Ii And I/Assistant Leather Development Officer Iii Jg G/H	11	4	5	1	0	1
Total Funded Positions		**945**	**271**	**114**	**193**	**186**	**181**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
4582000101 Headquarters	**2110100 Basic Salaries - Permanent Employees**	**228,963,128**	**251,859,441**	**277,045,385**
	2110101 Basic Salaries - Civil Service	228,963,128	251,859,441	277,045,385
	2110200 Basic Wages - Temporary Employees	**4,421,713**	**4,863,884**	**5,350,273**
	2110202 Casual Labour - Others	4,421,713	4,863,884	5,350,273
	2110300 Personal Allowance - Paid as Part of Salary	**65,035,236**	**71,538,760**	**78,692,635**
	2110301 House Allowance	40,649,510	44,714,461	49,185,907
	2110314 Transport Allowance	18,168,000	19,984,800	21,983,280
	2110315 Extraneous Allowance	184,800	203,280	223,608
	2110316 Security Allowance	1,200,000	1,320,000	1,452,000
	2110320 Leave Allowance	1,465,000	1,611,500	1,772,650
	2110322 Risk Allowance	2,002,800	2,203,080	2,423,388
	2110399 Personal Allowances paid - Oth	1,365,126	1,501,639	1,651,802
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**18,699,498**	**20,569,448**	**22,626,393**
	2120103 Employer Contribution to Staff Pensions Scheme	18,699,498	20,569,448	22,626,393
	2210100 Utilities Supplies and Services	**6,160,000**	**6,776,000**	**7,453,600**
	2210101 Electricity	1,830,000	2,013,000	2,214,300
	2210102 Water and sewerage charges	2,830,000	3,113,000	3,424,300
	2210105 Water and Sewarage expenses(Pending Bills)	1,500,000	1,650,000	1,815,000
	2210200 Communication, Supplies and Services	**1,409,552**	**1,550,507**	**1,705,558**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	825,648	908,213	999,034
	2210202 Internet Connections	538,160	591,976	651,174
	2210203 Courier and Postal Services	45,744	50,318	55,350
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**9,112,432**	**10,023,675**	**11,026,042**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	660,867	726,954	799,649
	2210302 Accommodation - Domestic Travel	4,559,521	5,015,473	5,517,020
	2210303 Daily Subsistence Allowance	3,892,044	4,281,248	4,709,373
	2210500 Printing , Advertising and Information Supplies and Services	**3,887,763**	**4,276,539**	**4,704,194**
	2210502 Publishing and Printing Services	890,743	979,817	1,077,799
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	147,560	162,316	178,548
	2210504 Advertising, Awareness and Publicity Campaigns	516,460	568,106	624,917
	2210505 Trade Shows and Exhibitions	2,333,000	2,566,300	2,822,930
	2210700 Training Expenses	**6,110,670**	**6,721,737**	**7,393,911**

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210703 Production and Printing of Training Materials	110,670	121,737	133,911
	2210799 Training Expenses - Other (Bud	6,000,000	6,600,000	7,260,000
	2210800 Hospitality Supplies and Services	**3,456,364**	**3,802,001**	**4,182,200**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	433,826	477,209	524,929
	2210802 Boards, Committees, Conferences and Seminars	3,022,538	3,324,792	3,657,271
	2211000 Specialised Materials and Supplies	**1,000,000**	**1,100,000**	**1,210,000**
	2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,100,000	1,210,000
	2211100 Office and General Supplies and Services	**2,730,353**	**3,003,388**	**3,303,728**
	2211102 Supplies and Accessories for Computers and Printers	1,378,742	1,516,616	1,668,278
	2211103 Sanitary and Cleaning Materials, Supplies and Services	753,199	828,519	911,371
	2211199 Office and General Supplies -	598,412	658,253	724,079
	2211300 Other Operating Expenses	**2,173,503**	**2,390,853**	**2,629,939**
	2211305 Contracted Guards and Cleaning Services	2,173,503	2,390,853	2,629,939
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**6,320,000**	**6,952,000**	**7,647,200**
	2220101 Maintenance Expenses - Motor Vehicles	6,320,000	6,952,000	7,647,200
	2220200 Routine Maintenance - Other Assets	**6,686,395**	**7,355,035**	**8,090,538**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,600,000	3,960,000	4,356,000
	2220210 Maintenance of Computers, Software, and Networks	910,150	1,001,165	1,101,282
	2220299 Routine Maintenance - Other As	2,176,245	2,393,870	2,633,256
	2710100 Government Pension and Retirement Benefits	**3,908,904**	**4,299,794**	**4,729,774**
	2710102 Gratuity - Civil Servants	2,219,784	2,441,762	2,685,939
	2710111 NSSF Pensions	1,689,120	1,858,032	2,043,835
	3111000 Purchase of Office Furniture and General Equipment	**884,646**	**973,111**	**1,070,422**
	3111001 Purchase of Office Furniture and Fittings	884,646	973,111	1,070,422
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**1,330,236**	**1,463,260**	**1,609,586**
	3111112 Purchase of Software	1,330,236	1,463,260	1,609,586
	Gross Expenditure..... KShs.	**372,290,393**	**409,519,433**	**450,471,378**
	Net Expenditure..... KShs.	**372,290,393**	**409,519,433**	**450,471,378**
4582000100 Agriculture Livestock Fisheries and Veterinary Services	**Net Expenditure..... KShs.**	**372,290,393**	**409,519,433**	**450,471,378**
4582000201 Headquaters	**2210200 Communication, Supplies and Services**	**150,000**	**165,000**	**181,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	150,000	165,000	181,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,984,817**	**5,483,299**	**6,031,628**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	136,832	150,515	165,567

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	2,611,945	2,873,140	3,160,453
	2210303 Daily Subsistence Allowance	2,236,040	2,459,644	2,705,608
	2210500 Printing , Advertising and Information Supplies and Services	**1,492,500**	**1,641,750**	**1,805,925**
	2210505 Trade Shows and Exhibitions	1,492,500	1,641,750	1,805,925
	2210700 Training Expenses	**147,560**	**162,316**	**178,548**
	2210703 Production and Printing of Training Materials	147,560	162,316	178,548
	2210800 Hospitality Supplies and Services	**906,626**	**997,289**	**1,097,017**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	385,826	424,409	466,849
	2210805 National Celebrations	520,800	572,880	630,168
	2211000 Specialised Materials and Supplies	**25,331,633**	**27,864,797**	**30,651,275**
	2211003 Veterinarian Supplies and Materials	7,834,832	8,618,315	9,480,147
	2211004 Fungicides, Insecticides and Sprays	1,562,040	1,718,244	1,890,068
	2211007 Agricultural Materials, Supplies and Small Equipment	521,340	573,474	630,821
	2211023 Supplies for Production	6,144,306	6,758,737	7,434,610
	2211026 Purchase of Vaccines and Sera	8,000,000	8,800,000	9,680,000
	2211029 Purchase of Safety Gear	1,269,115	1,396,027	1,535,629
	Gross Expenditure..... KShs.	**33,013,136**	**36,314,451**	**39,945,893**
	Net Expenditure..... KShs.	**33,013,136**	**36,314,451**	**39,945,893**
4582000200 Livestock Management	**Net Expenditure..... KShs.**	**33,013,136**	**36,314,451**	**39,945,893**
4582000301 Headquarters	**2210200 Communication, Supplies and Services**	**100,000**	**110,000**	**121,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,645,662**	**2,910,228**	**3,201,252**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	63,560	69,916	76,908
	2210302 Accommodation - Domestic Travel	1,576,584	1,734,242	1,907,667
	2210303 Daily Subsistence Allowance	1,005,518	1,106,070	1,216,677
	2210500 Printing , Advertising and Information Supplies and Services	**1,055,000**	**1,160,500**	**1,276,550**
	2210505 Trade Shows and Exhibitions	1,055,000	1,160,500	1,276,550
	2210700 Training Expenses	**81,158**	**89,274**	**98,201**
	2210703 Production and Printing of Training Materials	81,158	89,274	98,201
	2210800 Hospitality Supplies and Services	**584,772**	**643,249**	**707,574**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	237,572	261,329	287,462
	2210805 National Celebrations	347,200	381,920	420,112

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211000 Specialised Materials and Supplies	**2,035,180**	**2,238,698**	**2,462,568**
	2211007 Agricultural Materials, Supplies and Small Equipment	173,790	191,169	210,286
	2211023 Supplies for Production	1,408,000	1,548,800	1,703,680
	2211029 Purchase of Safety Gear	453,390	498,729	548,602
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**480,062**	**528,068**	**580,875**
	2220103 Maintenance Expenses - Boats and Ferries	480,062	528,068	580,875
	Gross Expenditure..... KShs.	**6,981,834**	**7,680,017**	**8,448,020**
	Net Expenditure..... KShs.	**6,981,834**	**7,680,017**	**8,448,020**
4582000300 Fisheries Management	**Net Expenditure..... KShs.**	**6,981,834**	**7,680,017**	**8,448,020**
4582000401 Headquaters	**2210200 Communication, Supplies and Services**	**150,000**	**165,000**	**181,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	150,000	165,000	181,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,363,986**	**5,900,384**	**6,490,424**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	134,618	148,080	162,888
	2210302 Accommodation - Domestic Travel	2,549,594	2,804,553	3,085,009
	2210303 Daily Subsistence Allowance	2,679,774	2,947,751	3,242,527
	2210500 Printing , Advertising and Information Supplies and Services	**1,492,500**	**1,641,750**	**1,805,925**
	2210505 Trade Shows and Exhibitions	1,492,500	1,641,750	1,805,925
	2210700 Training Expenses	**79,050**	**86,955**	**95,651**
	2210703 Production and Printing of Training Materials	79,050	86,955	95,651
	2210800 Hospitality Supplies and Services	**1,363,628**	**1,499,991**	**1,649,990**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	929,628	1,022,591	1,124,850
	2210805 National Celebrations	434,000	477,400	525,140
	2211000 Specialised Materials and Supplies	**9,850,974**	**10,836,071**	**11,919,679**
	2211004 Fungicides, Insecticides and Sprays	4,194,960	4,614,456	5,075,902
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	263,500	289,850	318,835
	2211007 Agricultural Materials, Supplies and Small Equipment	862,734	949,007	1,043,908
	2211023 Supplies for Production	4,003,117	4,403,429	4,843,772

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211029 Purchase of Safety Gear	526,663	579,329	637,262
	2220200 Routine Maintenance - Other Assets	**1,000,000**	**1,100,000**	**1,210,000**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**19,300,138**	**21,230,151**	**23,353,169**
	Net Expenditure..... KShs.	**19,300,138**	**21,230,151**	**23,353,169**
4582000400 Crop Development	**Net Expenditure..... KShs.**	**19,300,138**	**21,230,151**	**23,353,169**
4582000000 AGRICULTURE LIVESTOCK FISHERIES & VETERINARY SERVICES	**Net Expenditure..... KShs.**	**431,585,501**	**474,744,052**	**522,218,460**

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4582000101 Headquaters	**2211000 Specialised Materials and Supplies**	500,000	550,000	605,000
	2211004 Fungicides, Insecticides and Sprays	500,000	550,000	605,000
	3110200 Construction of Building	35,488,979	39,037,877	42,941,665
	3110299 Construction of Buildings - Ot	35,488,979	39,037,877	42,941,665
	3110300 Refurbishment of Buildings	800,000	880,000	968,000
	3110399 Refurbishment of Buildgs - Oth	800,000	880,000	968,000
	3110500 Construction and Civil Works	18,095,000	19,904,500	21,894,950
	3110504 Other Infrastructure and Civil Works	18,095,000	19,904,500	21,894,950
	3110700 Purchase of Vehicles and Other Transport Equipment	1,000,000	1,100,000	1,210,000
	3110702 Purchase of Boats	1,000,000	1,100,000	1,210,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,080,000	2,288,000	2,516,800
	3111120 Purch. of Specialised Plant. -	2,080,000	2,288,000	2,516,800
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	40,100,000	39,710,000	43,681,000
	3111302 Purchase of Animals and Breeding Stock	9,400,000	10,340,000	11,374,000
	3111305 Purchase of tree seeds and seedlings	7,700,000	8,470,000	9,317,000
	3111399 Purch. of Certified Seeds - Ot	23,000,000	20,900,000	22,990,000
	Gross Expenditure..... KShs.	**98,063,979**	**103,470,377**	**113,817,415**
	NET EXPENDITURE KShs.	**98,063,979**	**103,470,377**	**113,817,415**
4582000100 Agriculture Livestock Fisheries and Veterinary Services	**NET EXPENDITURE KShs.**	**98,063,979**	**103,470,377**	**113,817,415**
4582000201 Headquaters	**3110500 Construction and Civil Works**	40,142,000	44,156,200	48,571,820
	3110504 Other Infrastructure and Civil Works	4,000,000	4,400,000	4,840,000
	3110599 Other Infrastructure and Civil Works	36,142,000	39,756,200	43,731,820
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	46,000,000	50,600,000	55,660,000
	3111302 Purchase of Animals and Breeding Stock	46,000,000	50,600,000	55,660,000
	Gross Expenditure..... KShs.	**86,142,000**	**94,756,200**	**104,231,820**
	NET EXPENDITURE KShs.	**86,142,000**	**94,756,200**	**104,231,820**
4582000200 Livestock Management	**NET EXPENDITURE KShs.**	**86,142,000**	**94,756,200**	**104,231,820**
4582000301 Headquarters	**3110500 Construction and Civil Works**	3,000,000	3,300,000	3,630,000
	3110504 Other Infrastructure and Civil Works	3,000,000	3,300,000	3,630,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,526,462	2,779,108	3,057,019
	3111103 Purchase of Agricultural Machinery and Equipment	2,526,462	2,779,108	3,057,019
	Gross Expenditure..... KShs.	**5,526,462**	**6,079,108**	**6,687,019**
	NET EXPENDITURE KShs.	**5,526,462**	**6,079,108**	**6,687,019**

4582 AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4582000300 Fisheries Management	**NET EXPENDITURE KShs.**	**5,526,462**	**6,079,108**	**6,687,019**
4582000401 Headquaters	**3110200 Construction of Building**	20,000,000	22,000,000	24,200,000
	3110299 Construction of Buildings - Ot	20,000,000	22,000,000	24,200,000
	3110500 Construction and Civil Works	117,500,000	129,250,000	142,175,000
	3110599 Other Infrastructure and Civil Works	117,500,000	129,250,000	142,175,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	6,000,000	6,600,000	7,260,000
	3111103 Purchase of Agricultural Machinery and Equipment	6,000,000	6,600,000	7,260,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	135,000,000	148,500,000	163,350,000
	3111301 Purchase of Certified Crop Seed	85,000,000	93,500,000	102,850,000
	3111305 Purchase of tree seeds and seedlings	50,000,000	55,000,000	60,500,000
	Gross Expenditure..... KShs.	**278,500,000**	**306,350,000**	**336,985,000**
	NET EXPENDITURE KShs.	**278,500,000**	**306,350,000**	**336,985,000**
4582000400 Crop Development	**NET EXPENDITURE KShs.**	**278,500,000**	**306,350,000**	**336,985,000**
4582000000 AGRICULTURE LIVESTOCK FISHERIES & VETERINARY SERVICES	**NET EXPENDITURE KShs.**	**468,232,441**	**510,655,685**	**561,721,254**

VOTE 4583

LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT

Total expenditure summary FY2026/2027 and projected estimates for FY2027/2028 and FY2028/2029.

The estimates of the amount required in the year ending 30th June, 2027 for salaries and expenses and Capital expenses of the Department of Land, Physical Planning, Housing & Urban Development including Administration Planning and Support Services, Land use planning and Survey, Urban Development and Housing & Estates Management Sections.

Part A. Vision

Secure and Diversified human settlements.

Part B. Mission

To facilitate participatory planning, affordable housing, and sustainable development of rural and urban areas.

Part C. Strategic Objective

Programme 1: Administration, Planning and Support Services

To support services from various departments, organizational bodies and general public.

Programme 2: Land Use Planning and Survey

To provide spatial framework to guide land use, planning and development.

Programme 3: Urban Development

To enhance sustainability and resiliency of urban centers.

Programme 4: Housing and Estates Management

To facilitate access to decent and affordable housing.

Part D. Performance Overview and Background for Programmes

Mandate

Lands, Physical Planning, Housing & Urban Development sub sector is divided into two Directorates namely; Land and Physical Planning directorate and the Housing & Urban Development directorate. Its mandate as per Executive order number one (1) of 2023 is to;

i. Manage land policy
ii. Undertake land use planning and development control
iii. Manage land transactions, survey and mapping
iv. Conduct land valuation
v. Develop and implement Housing Policy
vi. Develop and manage County affordable Housing
vii. Develop Urban infrastructure

viii. Maintain County Estate inventory.
ix. Develop and implement urban planning & related policies
x. Support governance and management of urban institutions
xi. Undertake land titling programmes

Expenditure Trends

The subsector was allocated Ksh 769,576,887 in FY 2022/23, Ksh 791,033,793 in FY 2023/24, and Ksh 1,222,951,245 in FY 2024/25, against which expenditures of Ksh 146,605,725, Ksh 359,146,242, and Ksh 489,411,499 were recorded, respectively. This resulted in overall budget absorption rates of 19.1 percent in FY 2022/23, 45 percent in FY 2023/24, and 40 percent in FY 2024/25. Recurrent expenditure absorption remained stable at 79 percent in FY 2022/23 and FY 2023/24 before declining to 57 percent in FY 2024/25 due to delays in fund releases. Development expenditure absorption improved steadily over the period, rising from 21.8 percent in FY 2022/23 to 35 percent in FY 2023/24 and 37 percent in FY 2024/25, indicating enhanced utilization of development funds.

Own Source Revenue

Revenue collections increased from Ksh 505.68 million in FY 2022/23 to Ksh 521.68 million in FY 2023/24, and further to Ksh 522.84 million in FY 2024/25. Cumulatively, the department collected Ksh 1.55 billion over the MTEF 2022/23-2024/25 period, reflecting relatively stable revenue growth and sustained revenue mobilization efforts.

Pending Bills

Total pending bills declined steadily from Ksh 94.89 million in FY 2022/23 to Ksh 57.29 million in FY 2023/24 and further to Ksh 39.84 million in FY 2024/25, reflecting improved expenditure control and settlement of outstanding obligations. This improvement was largely driven by a significant reduction in development-related pending bills, which fell from Ksh 69.15 million in FY 2022/23 to Ksh 2.61 million in FY 2024/25, indicating enhanced project and contract management. However, recurrent pending bills, after declining from Ksh 25.75 million in FY 2022/23 to Ksh 16.87 million in FY 2023/24, rose sharply to Ksh 37.23 million in FY 2024/25, underscoring the need to strengthen cash flow planning, commitment controls, and timely settlement of recurrent expenditures.

Programme Achievements

During the MTEF period 2022/23-2024/25, the subsector laid focus on the achievement of key projects such as planning of centers, survey of centers, promotion of alternative dispute resolution (ADR) mechanism, implementation of the Kenya Urban Support Programme (KUSP) II, implementation of Kenya Informal Settlements Improvement Programme (KISIP) II,

rehabilitation of County housing units and the transfer of Appropriate Building Materials technology (ABMT).

Constraints and Challenges

The subsector continues to face a number of challenges which among others include; outdated and inconsistent policy and legal frameworks, inadequate technical staffing, lack of land ownership documentation, urban sprawl and proliferation of informal settlements, increased rural–urban migration, low public awareness of land laws, encroachment on public land, interference in management of county estates, insufficient budgetary allocations, and prolonged land disputes & litigations, all of which continue to hamper efficient service delivery and sustainable urban development.

MTEF period 2026/27-2028/29 planned outputs

Over the MTEF period 2026/27–2028/29, the subsector's total resource requirement is projected to rise from Ksh 716.48 million to Ksh 866.93 million. The subsector will prioritize completion and operationalization of the Land Information Management System to enhance the security of land records, improve service delivery, and reduce the cost and time associated with land transactions. Key interventions will include planning and surveying of urban centres and county estates, procurement of modern survey equipment, updating of the county public land inventory, and institutionalization of alternative dispute resolution mechanisms for land dispute management. In addition, the subsector will digitize all land records, streamline online processing of development applications, and fully operationalize the County GIS laboratory to strengthen geospatial planning and management of county land resources.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES **Outcome:** Effective planning, management and execution of service to all Departments/organization									
S.P 1.1 Administration and financial services	Administration Section	Improved service delivery	Number of policies developed	1	0	1	1	1	1
			Number of quarterly progress Reports prepared	4	4	4	4	4	4
			% development of Strategic plan	100	-	100	-	-	-
S.P 1.2 Personnel Services	Human Resource Section	Improved Human Resource Productivity	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	100	100	100	100	100
			Number of Staff members trained	20	0	20	20	20	20
			Number of staff promoted	20	0	10	10	10	10
			Number of staff recruited	6	8	5	5	5	5
			Compensation to Employees (Ksh)	106,634,498	85,030,826.18	47,928,807	53,150,938	58,466,031.80	64,312,634.98
PROGRAMME 2: LAND USE PLANNING AND SURVEY **Outcome:** Properly Planned and Surveyed Human Settlements									
S.P.2.1 Land Use Planning	Land Use Planning Section	Improved county spatial development planning	Rate of implementation of the CSP 2019-2029	100	30	100	100	100	100
			CSP 2019-2029 reviewed	100	-	-	100	-	-
		Land Information Management System operationalized	Number of physical and land use plans digitized	10	8	10	15	20	20
			Proportion of building plans processed online	100	100	100	100	100	100
			Percentage of land records digitalized	20	0	10	20	30	40
		Efficient land use management	Number of Local Development plans approved	12	0	10	10	10	10

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Percentage of development applications processed	100	100	100	100	100	100
			Number of land management bills prepared	1	0	-	1	1	-
		Public land inventory in place	Proportion of public utility land with title deeds (%)	30	30	40	60	80	100
S.P 2.2 Survey and Mapping	Survey Section	Land Information Management System in place	Number of market centres surveyed	25	5	10	10	10	10
			Proportion of land cases resolved through ADR	15	8	15	15	20	20
			Number of land clinics held	11	15	11	11	11	11
			Number of County estates surveyed	2	0	2	2	2	2
			Number of cadastral layers prepared	2	7	5	5	5	5
			Number of public land parcels mapped	2	0	5	5	5	5
		GIS Lab operationalized	Number of GIS based land use maps prepared	20	0	20	20	20	20
			Number of GIS policies developed	1	0	-	1	-	-
PROGRAMME 3: URBAN DEVELOPMENT **Outcome:** Sustainable and resilient urban areas									
S.P 3.1 Urban Institution Framework	Urban Development Section	Operationalization of new urban institutions	Number of town committees operationalized	2	0	2	2	1	1
			Number of market centre committees operationalized	2	0	2	2	2	2
			Number of township Integrated Development plans approved	2	0	2	2	2	2
			Number of urban area management boards capacity built	4	4	4	4	4	4
			Number of equipment procured	5	0	2	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Urban Development Control	Number of urban area boundaries reviewed	-	-	-	2	1	1
S.P 3.2 Development of Urban Infrastructure	Urban Development Section	Upgraded informal settlements (KISIP)	Number of informal settlements improved	4	4	4	4	4	4
			Number of urban mobility master plans developed	2	0	-	2	1	-
			Number of regeneration master plans developed	2	-	2	2	1	1
PROGRAMME 4: HOUSING AND ESTATES MANAGEMENT **Outcome:** Access To Decent and Affordable Housing									
SP 4.1 Maintenance of County Estates	Housing Section	Rehabilitated Housing units	Number of Rehabilitated housing units	1000	80	150	200	200	200
		Improved Toilet blocks	Number of Toilet blocks rehabilitated/ constructed	5	0	5	5	5	5
S.P 4.2 Housing Technology (Establishment of ABMT centers)	Housing Section	Increased adoption of ABMT in Housing	Number of Interlocking block machines acquired	2	2	1	2	2	2
			Number of stakeholders trained on ABMT	200	210	250	250	250	250
S.P 4.3 Development of affordable housing and housing infrastructure	Housing Section	Improved housing infrastructure	Number of km of Sewer line laid (km)	2	3	-	3	3	3
			Number of feasibility study conducted	1	0	1	1	1	-
			Number of PPP agreements on affordable housing done	1	0	1	1	1	-

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: Administration, Planning and Support Services						
SP 1.1 Administrative Services	36,304,099	22,100,232	23,071,272	37,211,524	40,932,676	45,025,944
SP 1.2 Personnel Services	111,457,581	85,030,826	51,201,046	53,957,985	59,353,784	65,289,162
Total Expenditure Programme 1	**147,761,680**	**107,131,058**	**74,272,318**	**91,169,509**	**100,286,460**	**110,315,106**
Programme 2: Land Use Planning and Survey						
SP 2.1 Land Use Planning	194,499,951	81,297,550	71,281,766	108,415,378	119,256,916	131,182,607
SP 2.2 Survey and Mapping	8,000,000		24,014,966	3,000,000	3,300,000	3,630,000
Total Expenditure Programme 2	**202,499,951**	**81,297,550**	**95,296,731**	**111,415,378**	**122,556,916**	**134,812,607**
Programme 3: Urban Development						
SP 3.1 Urban Institution Framework	19,564,411		25,290,000	33,800,000	37,180,000	40,898,000
SP 3.2 Development of Urban Infrastructure	844,140,203	294,140,203	108,500,000	46,000,000	50,600,000	55,660,000
Total Expenditure Programme 3	**863,704,614**	**294,140,203**	**133,790,000**	**79,800,000**	**87,780,000**	**96,558,000**
Programme 4: Housing and Estates Management						
SP 4.1 Maintenance of County Estates	8,985,000	6,842,689	7,340,000	7,800,000	8,580,000	9,438,000
SP 4.2 Housing Research & Development	-			4,000,000	4,400,000	4,840,000
SP 4.3 Development of Affordable Housing and Housing Infrastructure	-			7,787,057	8,565,763	9,422,339
Total Expenditure Programme 4	**8,985,000**	**6,842,689**	**7,340,000**	**19,587,057**	**21,545,763**	**23,700,339**
Total Expenditure of Vote	**1,222,951,245**	**489,411,500**	**310,699,049**	**301,971,944**	**332,169,138**	**365,386,052**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	106,634,498	85,030,826	47,928,807	51,548,122	56,702,934	62,373,227
2200000 Use of goods and services	49,124,099	13,578,468	50,470,000	51,761,524	56,937,676	62,631,444
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		17,500,000	22,787,057	25,065,763	27,572,339
2700000 Social Benefits	4,823,083	375,888	3,272,239	2,409,864	2,650,850	2,915,935
3100000 Acquisition of Non-Financial Assets	18,010,000	8,145,875	2,511,272	23,750,000	26,125,000	28,737,500
4100000 Acquisition of Financial Assets	3,000,000		1,500,000			
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	190,219,362	88,140,239	87,516,731	109,715,378	120,686,916	132,755,607
Capital Transfers Govt. Agencies	844,140,203	294,140,203	100,000,000	40,000,000	44,000,000	48,400,000
Other development						
Total Expenditure of Vote	**1,222,951,245**	**489,411,499**	**310,699,049**	**301,971,944**	**332,169,138**	**365,386,052**

Part H. Summary of Expenditure by Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	106,634,498	84,654,938	47,928,807	51,548,122	56,702,934	62,373,227
2200000 Use of Goods and Services	17,294,099	11,105,232	19,060,000	23,461,524	25,807,676	28,388,444
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	-	-				
2700000 Social Benefits	4,823,083	375,888	3,272,239	2,409,864	2,650,850	2,915,935
3100000 Acquisition of Non-Financial Assets	16,010,000	6,245,000	2,511,272	13,750,000	15,125,000	16,637,500
4100000 Acquisition of Financial Assets	3,000,000	4,750,000	1,500,000			
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**147,761,680**	**107,131,058**	**74,272,318**	**91,169,509**	**100,286,460**	**110,315,106**
Sub Programme 1.1: Administrative Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	17,294,099	11,105,232	19,060,000	23,461,524	25,807,676	28,388,444
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	16,010,000	6,245,000	2,511,272	13,750,000	15,125,000	16,637,500
4100000 Acquisition of Financial Assets	3,000,000	4,750,000	1,500,000			
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**36,304,099**	**22,100,232**	**23,071,272**	**37,211,524**	**40,932,676**	**45,025,944**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	106,634,498	84,654,938	47,928,807	51,548,122	56,702,934	62,373,227
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	4,823,083	375,888	3,272,239	2,409,864	2,650,850	2,915,935
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**111,457,581**	**85,030,826**	**51,201,046**	**53,957,985**	**59,353,784**	**65,289,162**
PROGRAMME 2: LAND USE PLANNING AND SURVEY						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	17,245,000	3,000,000	16,280,000	11,700,000	12,870,000	14,157,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	185,254,951	78,297,550	79,016,731	99,715,378	109,686,916	120,655,607
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**202,499,951**	**81,297,550**	**95,296,731**	**111,415,378**	**122,556,916**	**134,812,607**
Sub Programme 2.1: Land Use Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	17,245,000	3,000,000	16,280,000	11,700,000	12,870,000	14,157,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets					-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets	177,254,951	78,297,550	55,001,766	96,715,378	106,386,916	117,025,607
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**194,499,951**	**81,297,550**	**71,281,766**	**108,415,378**	**119,256,916**	**131,182,607**
Sub Programme 2.2: Survey and Mapping						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services					-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets					-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	8,000,000		24,014,966	3,000,000	3,300,000	3,630,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.2)	**8,000,000**	**-**	**24,014,966**	**3,000,000**	**3,300,000**	**3,630,000**
PROGRAMME 3: URBAN DEVELOPMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	7,600,000		7,790,000	8,800,000	9,680,000	10,648,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	7,000,000		17,500,000	15,000,000	16,500,000	18,150,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				10,000,000	11,000,000	12,100,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	4,964,411		8,500,000	6,000,000	6,600,000	7,260,000
Capital Transfers to Govt. Agencies	844,140,203	294,140,203	100,000,000	40,000,000	44,000,000	48,400,000
Other Development						
Total Expenditure Prog 3	**863,704,614**	**294,140,203**	**133,790,000**	**79,800,000**	**87,780,000**	**96,558,000**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 3.1: Urban Institution Framework						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	7,600,000		7,790,000	8,800,000	9,680,000	10,648,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	7,000,000		17,500,000	15,000,000	16,500,000	18,150,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				10,000,000	11,000,000	12,100,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	4,964,411				-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.1)	**19,564,411**	**-**	**25,290,000**	**33,800,000**	**37,180,000**	**40,898,000**
Sub Programme 3.2: Development of Urban Infrastructure						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services					-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets			8,500,000	6,000,000	6,600,000	7,260,000
Capital Transfers to Govt. Agencies	844,140,203	294,140,203	100,000,000	40,000,000	44,000,000	48,400,000
Other Development						
Total Expenditure (SP 3.2)	**844,140,203**	**294,140,203**	**108,500,000**	**46,000,000**	**50,600,000**	**55,660,000**
PROGRAMME 4: HOUSING AND ESTATES MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,985,000	6,842,689	7,340,000	7,800,000	8,580,000	9,438,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers				7,787,057	8,565,763	9,422,339

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,000,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				4,000,000	4,400,000	4,840,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 4	**8,985,000**	**6,842,689**	**7,340,000**	**19,587,057**	**21,545,763**	**23,700,339**
Sub Programme 4.1: Maintenance of County Estates						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	6,985,000	6,842,689	7,340,000	7,800,000	8,580,000	9,438,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,000,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.1)	**8,985,000**	**6,842,689**	**7,340,000**	**7,800,000**	**8,580,000**	**9,438,000**
Sub Programme 4.2: Housing Research & Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services					-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				4,000,000	4,400,000	4,840,000

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.2)	**-**	**-**	**-**	**4,000,000**	**4,400,000**	**4,840,000**
Sub Programme 4.3: Development of Affordable Housing and Housing Infrastructure						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers				7,787,057	8,565,763	9,422,339
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets					-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.3)	**-**	**-**	**-**	**7,787,057**	**8,565,763**	**9,422,339**
Total Budget	**1,222,951,245**	**489,411,500**	**310,699,049**	**301,971,944**	**332,169,138**	**365,386,052**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Administration	CECM	1	1	0	0	0	0
	Chief Officer	2	2	0	0	0	0
	Director Administration	1	0	0	0	0	0
	Deputy Director Administration	1	1	0	0	0	0
	Human Resource Manager/ Human Resource Officer	2	1	0	0	0	0
	Procurement Officer	2	1	0	0	0	0
	Economist	2	1	0	0	0	0
	Communication Officer	2	1	0	0	0	0
	Accountant / Snr Accountant	3	2	0	0	0	0
	ICT Officer	2	1	0	0	0	0
	Office Administration Officer/ Snr Assistant Office Administrator J/ Chief Assistant Office Administration Officer	5	3	0	0	0	0
	Clerical Officer / Snr. Clerical Officer/Chief Clerical Officer/Principal Clerical Officer	32	11	0	0	0	0
	Driver Officer / Snr. Driver/ Chief Driver/Principal Driver	5	3	0	0	0	0
	Cleaning supervisor	8	4	0	0	0	0
	Support Staff/Support Supervisor/ Snr. Support Supervisor	12	4	0	0	0	0
Physical planning	Director Physical planning	1	1	0	0	0	0
	Snr Assist Director Physical Planning	2	0	1	0	0	0
	Assistant Director Physical Planning	4	1	1	0	0	0
	Principal Physical Planning Assistant	6	1	0	1	0	0
	Chief Physical Planning Assistant	10	0	0	1	0	0
	Snr Physical Planning Assistant	16	6	0	0	1	0
	Physical Planning Assistant	52	0	0	0	1	0
Land Survey	Director, Land Survey	1	0	0	0	0	0
	Deputy Director Land Survey	2	0	0	0	0	1
	Assistant Director Land Survey	3	0	0	0	0	1
	Principal Land Survey Assist./ Principal Survey	4	1	0	0	0	0
	Chief Land Survey Assistant/ Snr Land Survey	7	0	0	0	0	0
	Snr Land Survey Assist/ Land Survey 1	10	3	0	0	0	0
	Land Survey Assistant	34	0	0	0	0	1
	Principal Cartography	1	0	0	0	0	0
	Chief Cartography Assistant	2	0	0	0	0	0
	Snr. Cartography	3	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Cartography Assistant	7	0	0	0	0	0
	Snr. Assistant G.I.S	1	0	0	0	1	0
	Assistant Director G.I.S	1	0	0	0	0	0
	Principal G.I.S Assistant / Principal G.I.S Officer	2	0	0	0	0	0
	Snr. G.I.S Assistant / GIS Officer	7	0	0	1	0	0
	G.I.S Assistant	36	3	1	0	0	0
Land Valuation Administration And Management	Director Valuation services	1	0	0	0	0	0
	Deputy Director Valuation services	1	0	0	0	0	0
	Assistant Director Valuation services	1	0	0	0	0	0
	Principal Valuation Assistant/ Principal valuer	2	1	0	0	0	1
	Chief Valuation Assistant/ Chief valuer	3	0	0	0	1	0
	Valuation Assistant/ Snr Valuer	6	0	0	1	0	0
	Valuation Assistant	17	1	1	0	0	0
Housing	Director Housing	1	1	0	0	0	0
	Deputy Director Housing	1	0	0	0	0	0
	Principal Housing Officer	2	0	0	0	0	0
	Chief Housing Officer	4	1	0	0	0	0
	Snr Housing Officer	11	0	0	0	0	0
	Housing Officer II/I	22	5	0	0	0	0
	Director Estate Management	1	0	0	0	0	0
	Snr Assistant Director Estate management	1	0	0	0	0	0
	Assistant Director Estate Management	1	0	0	0	0	0
	Principal Estate Management officer	4	0	0	0	0	0
	Chief Estate Management Assistant	8	0	0	0	0	0
	Estate Management Assistant III/II/I	33	0	0	0	0	0
Urban Development	Director Urban Development	1	0	1	0	0	0
	Deputy Director Urban Development	1	0	0	1	0	0
	Assistant Director Urban Development	2	0	0	0	1	0
	Chief Urban Development Officer	4	0	0	0	0	1
	Senior Urban Development Officer	4	0	0	0	0	0
	Urban Development officer I	1	0	0	0	0	0
	Urban Development officer II	6	0	0	0	0	0
Total Funded Positions		**431**	**61**	**5**	**5**	**5**	**5**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4583000101 Headquaters	**2110100 Basic Salaries - Permanent Employees**	**32,606,454**	**35,867,099**	**39,453,809**
	2110101 Basic Salaries - Civil Service	32,606,454	35,867,099	39,453,809
	2110200 Basic Wages - Temporary Employees	**530,040**	**583,044**	**641,348**
	2110202 Casual Labour - Others	530,040	583,044	641,348
	2110300 Personal Allowance - Paid as Part of Salary	**13,338,677**	**14,672,545**	**16,139,799**
	2110301 House Allowance	9,253,542	10,178,896	11,196,786
	2110302 Honoraria	189,200	208,120	228,932
	2110314 Transport Allowance	2,376,000	2,613,600	2,874,960
	2110316 Security Allowance	1,127,639	1,240,403	1,364,443
	2110320 Leave Allowance	372,496	409,746	450,720
	2110399 Personal Allowances paid - Oth	19,800	21,780	23,958
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**5,072,951**	**5,580,246**	**6,138,271**
	2120103 Employer Contribution to Staff Pensions Scheme	5,072,951	5,580,246	6,138,271
	2210100 Utilities Supplies and Services	**625,000**	**687,500**	**756,250**
	2210101 Electricity	300,000	330,000	363,000
	2210102 Water and sewerage charges	300,000	330,000	363,000
	2210103 Gas expenses	25,000	27,500	30,250
	2210200 Communication, Supplies and Services	**1,900,000**	**2,090,000**	**2,299,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	1,100,000	1,210,000
	2210202 Internet Connections	600,000	660,000	726,000
	2210203 Courier and Postal Services	300,000	330,000	363,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,523,940**	**3,876,334**	**4,263,967**
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	1,280,000	1,408,000	1,548,800
	2210399 Domestic Travel and Subs. - Others	1,243,940	1,368,334	1,505,167
	2210500 Printing , Advertising and Information Supplies and Services	**1,820,000**	**2,002,000**	**2,202,200**
	2210502 Publishing and Printing Services	300,000	330,000	363,000
	2210504 Advertising, Awareness and Publicity Campaigns	700,000	770,000	847,000
	2210505 Trade Shows and Exhibitions	270,000	297,000	326,700
	2210599 Printing, Advertising - Other	550,000	605,000	665,500
	2210600 Rentals of Produced Assets	**200,000**	**220,000**	**242,000**
	2210606 Hire of Equipment, Plant and Machinery	200,000	220,000	242,000

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210700 Training Expenses	**1,170,000**	**1,287,000**	**1,415,700**
	2210708 Trainer Allowance	270,000	297,000	326,700
	2210799 Training Expenses - Other (Bud	900,000	990,000	1,089,000
	2210800 Hospitality Supplies and Services	**4,800,000**	**5,280,000**	**5,808,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,320,000	1,452,000
	2210802 Boards, Committees, Conferences and Seminars	3,100,000	3,410,000	3,751,000
	2210809 Board Allowance	500,000	550,000	605,000
	2211000 Specialised Materials and Supplies	**750,000**	**825,000**	**907,500**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	400,000	440,000	484,000
	2211016 Purchase of Uniforms and Clothing - Staff	150,000	165,000	181,500
	2211029 Purchase of Safety Gear	200,000	220,000	242,000
	2211100 Office and General Supplies and Services	**750,000**	**825,000**	**907,500**
	2211102 Supplies and Accessories for Computers and Printers	250,000	275,000	302,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	605,000
	2211300 Other Operating Expenses	**2,110,000**	**2,321,000**	**2,553,100**
	2211301 Bank Service Commission and Charges	10,000	11,000	12,100
	2211305 Contracted Guards and Cleaning Services	250,000	275,000	302,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	330,000	363,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	400,000	440,000	484,000
	2211310 Contracted Professional Services	800,000	880,000	968,000
	2211320 Temporary Committees Expenses	350,000	385,000	423,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,500,000**	**2,750,000**	**3,025,000**
	2220101 Maintenance Expenses - Motor Vehicles	2,500,000	2,750,000	3,025,000
	2220200 Routine Maintenance - Other Assets	**3,312,584**	**3,643,842**	**4,008,227**
	2220202 Maintenance of Office Furniture and Equipment	412,584	453,842	499,227
	2220204 Maintenance of Buildings -- Residential	900,000	990,000	1,089,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,500,000	1,650,000	1,815,000
	2220210 Maintenance of Computers, Software, and Networks	500,000	550,000	605,000
	2710100 Government Pension and Retirement Benefits	**2,409,864**	**2,650,850**	**2,915,936**
	2710102 Gratuity - Civil Servants	2,219,784	2,441,762	2,685,939
	2710111 NSSF Pensions	190,080	209,088	229,997
	3110700 Purchase of Vehicles and Other Transport Equipment	**12,000,000**	**13,200,000**	**14,520,000**
	3110701 Purchase of Motor Vehicles	12,000,000	13,200,000	14,520,000
	3111000 Purchase of Office Furniture and General Equipment	**1,600,000**	**1,760,000**	**1,936,000**

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	1,600,000	1,760,000	1,936,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**150,000**	**165,000**	**181,500**
	3111112 Purchase of Software	150,000	165,000	181,500
	Gross Expenditure..... KShs.	**91,169,510**	**100,286,460**	**110,315,107**
	Net Expenditure..... KShs.	**91,169,510**	**100,286,460**	**110,315,107**
4583000100 Lands Physical Planning Housing and Urban Development	**Net Expenditure..... KShs.**	**91,169,510**	**100,286,460**	**110,315,107**
4583000201 Headquaters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**4,500,000**	**4,950,000**	**5,445,000**
	2210302 Accommodation - Domestic Travel	2,050,000	2,255,000	2,480,500
	2210303 Daily Subsistence Allowance	1,100,000	1,210,000	1,331,000
	2210399 Domestic Travel and Subs. - Others	1,350,000	1,485,000	1,633,500
	2210500 Printing , Advertising and Information Supplies and Services	**1,680,000**	**1,848,000**	**2,032,800**
	2210502 Publishing and Printing Services	150,000	165,000	181,500
	2210504 Advertising, Awareness and Publicity Campaigns	800,000	880,000	968,000
	2210505 Trade Shows and Exhibitions	230,000	253,000	278,300
	2210599 Printing, Advertising - Other	500,000	550,000	605,000
	2210700 Training Expenses	**960,000**	**1,056,000**	**1,161,600**
	2210708 Trainer Allowance	200,000	220,000	242,000
	2210799 Training Expenses - Other (Bud	760,000	836,000	919,600
	2210800 Hospitality Supplies and Services	**2,210,000**	**2,431,000**	**2,674,100**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	850,000	935,000	1,028,500
	2210802 Boards, Committees, Conferences and Seminars	1,060,000	1,166,000	1,282,600
	2210809 Board Allowance	300,000	330,000	363,000
	2211000 Specialised Materials and Supplies	**300,000**	**330,000**	**363,000**
	2211016 Purchase of Uniforms and Clothing - Staff	150,000	165,000	181,500
	2211029 Purchase of Safety Gear	150,000	165,000	181,500
	2211100 Office and General Supplies and Services	**200,000**	**220,000**	**242,000**
	2211102 Supplies and Accessories for Computers and Printers	200,000	220,000	242,000
	2211300 Other Operating Expenses	**350,000**	**385,000**	**423,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	350,000	385,000	423,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,500,000**	**1,650,000**	**1,815,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,650,000	1,815,000

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	Gross Expenditure..... KShs.	**11,700,000**	**12,870,000**	**14,157,000**
	Net Expenditure..... KShs.	**11,700,000**	**12,870,000**	**14,157,000**
4583000200 Lands and Physical Planning	**Net Expenditure..... KShs.**	**11,700,000**	**12,870,000**	**14,157,000**
4583000301 Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,300,000**	**3,630,000**	**3,993,000**
	2210302 Accommodation - Domestic Travel	1,100,000	1,210,000	1,331,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210399 Domestic Travel and Subs. - Others	1,200,000	1,320,000	1,452,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,250,000**	**1,375,000**	**1,512,500**
	2210502 Publishing and Printing Services	150,000	165,000	181,500
	2210504 Advertising, Awareness and Publicity Campaigns	600,000	660,000	726,000
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210599 Printing, Advertising - Other	400,000	440,000	484,000
	2210700 Training Expenses	**600,000**	**660,000**	**726,000**
	2210708 Trainer Allowance	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**1,900,000**	**2,090,000**	**2,299,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	770,000	847,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2210809 Board Allowance	200,000	220,000	242,000
	2211000 Specialised Materials and Supplies	**200,000**	**220,000**	**242,000**
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	110,000	121,000
	2211029 Purchase of Safety Gear	100,000	110,000	121,000
	2211100 Office and General Supplies and Services	**200,000**	**220,000**	**242,000**
	2211102 Supplies and Accessories for Computers and Printers	200,000	220,000	242,000
	2211300 Other Operating Expenses	**250,000**	**275,000**	**302,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	275,000	302,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,100,000**	**1,210,000**	**1,331,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,100,000	1,210,000	1,331,000
	2640500 Other Capital Grants and Transfers	**15,000,000**	**16,500,000**	**18,150,000**
	2640599 Other Capital Grants and Trans	15,000,000	16,500,000	18,150,000

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**10,000,000**	**11,000,000**	**12,100,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	10,000,000	11,000,000	12,100,000
	Gross Expenditure..... KShs.	**33,800,000**	**37,180,000**	**40,898,000**
	Net Expenditure..... KShs.	**33,800,000**	**37,180,000**	**40,898,000**
4583000300 Urban Development	**Net Expenditure..... KShs.**	**33,800,000**	**37,180,000**	**40,898,000**
4583000401 Headquaters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,000,000**	**3,300,000**	**3,630,000**
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	900,000	990,000	1,089,000
	2210399 Domestic Travel and Subs. - Others	1,100,000	1,210,000	1,331,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,100,000**	**1,210,000**	**1,331,000**
	2210502 Publishing and Printing Services	100,000	110,000	121,000
	2210504 Advertising, Awareness and Publicity Campaigns	600,000	660,000	726,000
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210599 Printing, Advertising - Other	300,000	330,000	363,000
	2210700 Training Expenses	**600,000**	**660,000**	**726,000**
	2210708 Trainer Allowance	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**1,600,000**	**1,760,000**	**1,936,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	660,000	726,000
	2210802 Boards, Committees, Conferences and Seminars	900,000	990,000	1,089,000
	2210809 Board Allowance	100,000	110,000	121,000
	2211000 Specialised Materials and Supplies	**200,000**	**220,000**	**242,000**
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	110,000	121,000
	2211029 Purchase of Safety Gear	100,000	110,000	121,000
	2211100 Office and General Supplies and Services	**200,000**	**220,000**	**242,000**
	2211102 Supplies and Accessories for Computers and Printers	200,000	220,000	242,000
	2211300 Other Operating Expenses	**200,000**	**220,000**	**242,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	220,000	242,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**900,000**	**990,000**	**1,089,000**
	2220101 Maintenance Expenses - Motor Vehicles	900,000	990,000	1,089,000
	2640500 Other Capital Grants and Transfers	**7,787,057**	**8,565,763**	**9,422,339**

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
	2640599 Other Capital Grants and Trans	7,787,057	8,565,763	9,422,339
	Gross Expenditure..... KShs.	**15,587,057**	**17,145,763**	**18,860,339**
	Net Expenditure..... KShs.	**15,587,057**	**17,145,763**	**18,860,339**
4583000400 Housing and Estates Management	**Net Expenditure..... KShs.**	**15,587,057**	**17,145,763**	**18,860,339**
4583000000 LANDS PHYSICAL PLANNING HOUSING & URBAN DEVELOPMENT	**Net Expenditure..... KShs.**	**152,256,567**	**167,482,223**	**184,230,446**

4583 LAND, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT – DEVELOPMENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
			ProjectionYr1	**ProjectionYr2**
		Kshs.	**Kshs.**	**Kshs.**
4583000201 Headquaters	**2211300 Other Operating Expenses**	8,365,000	9,201,500	10,121,650
	2211310 Contracted Professional Services	8,365,000	9,201,500	10,121,650
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	70,668,017	75,391,819	82,931,001
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	532,500	585,750	644,325
	3111499 Research, Feasibility Studies	70,135,517	74,806,069	82,286,676
	3130100 Acquisition of Land	20,682,361	22,750,597	25,025,656
	3130101 Acquisition of Land	20,682,361	22,750,597	25,025,656
	Gross Expenditure..... KShs.	**99,715,378**	**107,343,916**	**118,078,307**
	NET EXPENDITURE KShs.	**99,715,378**	**107,343,916**	**118,078,307**
4583000200 Lands and Physical Planning	**NET EXPENDITURE KShs.**	**99,715,378**	**107,343,916**	**118,078,307**
4583000301 Headquarters	**3110500 Construction and Civil Works**	46,000,000	50,600,000	55,660,000
	3110504 Other Infrastructure and Civil Works	6,000,000	6,600,000	7,260,000
	3110599 Other Infrastructure and Civil Works	40,000,000	44,000,000	48,400,000
	Gross Expenditure..... KShs.	**46,000,000**	**50,600,000**	**55,660,000**
	NET EXPENDITURE KShs.	**46,000,000**	**50,600,000**	**55,660,000**
4583000300 Urban Development	**NET EXPENDITURE KShs.**	**46,000,000**	**50,600,000**	**55,660,000**
4583000401 Headquaters	**3111100 Purchase of Specialised Plant, Equipment and Machinery**	4,000,000	4,400,000	4,840,000
	3111120 Purch. of Specialised Plant. -	4,000,000	4,400,000	4,840,000
	Gross Expenditure..... KShs.	**4,000,000**	**4,400,000**	**4,840,000**
	NET EXPENDITURE KShs.	**4,000,000**	**4,400,000**	**4,840,000**
4583000400 Housing and Estates Management	**NET EXPENDITURE KShs.**	**4,000,000**	**4,400,000**	**4,840,000**
4583000000 LANDS PHYSICAL PLANNING HOUSING & URBAN DEVELOPMENT	**NET EXPENDITURE KShs.**	**149,715,378**	**162,343,916**	**178,578,307**

VOTE 4584

WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE

Total expenditure summary FY2026/2027 and projected estimates for FY2027/2028 and FY2028/2029.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Department of Water, Environment, Energy, Natural Resources & Climate Change including Administration, Planning and support services, Provision of Water and Sewerage Services, Environmental Management and Climate Change Resilience and Energy Development.

Part A. Vision

Sustainable access to adequate potable water in a clean and secure environment.

Part B. Mission

To promote, conserve and protect the environment and improve access to potable water for sustainable development

Part C. Strategic Objective

Programme 1: Administration

Objective: Effective planning, Management and execution of service to all sections.

Programme 2: Provision of Water and Sewerage Services

Objective: Increase water coverage and expand sewerage system within the County.

Programme 3: Environmental Management

Objective: To protect environment and enhance conservation of natural resources within the county.

Programme 4: Climate Change Resilience and Energy Development

Objective: To ensure a climate resilient County with sustainable clean energy solutions.

Part D. Performance Overview and Background for Programmes

- ✓ **Mandate of the Directorate of Water and Sanitation**
  1. Provide accessible and affordable potable water
  2. Provide sanitation and sewerage services
  3. Collaborate with relevant stakeholders in harvesting, provision and control of water for irrigation
- ✓ **Mandate of the Directorate of Environment, Energy, Natural Resources & Climate Change**
  1. Undertake environmental planning, conservation and management
  2. Manage solid waste,
  3. Design and implement climate change adaptation and mitigation strategies

4. Energy reticulation and promotion of clean energy
5. Perform conservation management in the County
6. Promote tree planting and extension forestry resources management
7. Enforce policies, standards and regulations
8. Undertake pollution control (public nuisance, air, land, water, noise and excessive vibrations)
9. Develop and implement natural resource management programs
10. Undertake environmental education awareness
11. Establishment and management of County recreational parks.

✓ **Expenditure trends of the Sector are as follows:**

During the period 2022/2023-2024/2025 the department was allocated Kshs. 4,218,410,696. Actual expenditure was Kshs. 2,206,216,979 (52.3% of the approved budget). The low absorption rate was attributed to challenges attributed to challenges related to the procurement process and delayed disbursement of funds from the national treasury. For instance, delayed disbursement of FLLoCA CCRI grant from the National Treasury contributed to low absorption of the approved budget. The first disbursement of FLLoCA CCRI grant (Kshs. 188,211,085) was done in June 2023 and its implementation began in FY 2024/25. The second disbursement of FLLoCA CCRI grant is expected to be received and implemented in FY 2025/26.

✓ **Some of the major achievements include the following:**

During the MTEF 2022/2023-2024/2025, the sector updated 70% of its asset register, rehabilitated the boardroom, trained 17 staff, promoted 52 staff, engaged 490 casual labourers annually and recruited 19 staff. Additionally, the sector adopted both Integrated Solid Waste Management Model and Circular Economy towards successful management of solid waste. The Sector grew 1,771,356 trees and enhanced rehabilitation of open spaces and County parks in collaboration with partners. Regular monitoring of water, air, land, noise and excessive vibration pollution and other nuisances was enhanced through establishment of Enforcement and Compliance Unit at the Environment Headquarters. By the end of FY 2024/25, 48 FLLoCA projects had been implemented. Of these projects 8 are within the agriculture sector, 15 are in the environment sector and 25 are in the water Sector. These projects have benefitted a record of 153,850 people (60,891 male and 92,959 female). Among the beneficiaries are 71,398 youth and 3,682 PWD. During the MTEF 2022/2023-2024/2025, the Sector drilled 72 boreholes, rehabilitated 367 projects, equipped 61 water projects with solar, desilted 4 dams/ pans, constructed 2 new water pans through FLLoCA and protected 15 springs. Implementation of the stated water projects resulted in increased water production by 4,267.5m^3 /day and increased coverage by 3.11% equating to 19,159

households. The Sector constructed 4 sewerage extensions and connected 252 households to the sewer network.

- ✓ **The following were some of the constraints and challenges encountered during budget implementation:**
  - Delays in exchequer releases: Late releases from the exchequer hinder project and program execution, affecting service delivery.
  - Insufficient technical staff to fulfill the sector's responsibilities, including guiding communities in project identification during public participation in budgeting. This leads to challenges such as low budgetary allocation to implement projects to completion stage, identification of projects without availability of public land for implementation etc.
  - Insufficient funding for departmental programmes. There has been a backlog of investments into the sector creating a challenge for the county as development of key infrastructure has to be carried forward to the next financial year due to budgetary constraints.
  - Continued degradation of environment and her resources through logging, excessive charcoal burning and over exploitation of fragile ecosystems
  - Harsh climatic conditions which have hampered sustainability of tree growing exercise and has affected the availability of both surface and ground water sources.
  - Insufficient natural resources database/ inventory
  - Lengthy statutory regulations before necessary documents are obtained such as EIA/ESIA/ and WRA Assessment.
  - Land issues: Insufficient funds to purchase land for expansion or relocation space of water, sewerage, and solid waste management facilities coupled with land ownership issues such as grabbing, encroachment, conflicts etc has affected implementation of the Sector programs.
  - Inadequate working equipment and tools
  - Increased energy costs: due to unforeseen inflation in energy bills in water companies and community led projects, the cost of provision of potable water has significantly increased.

- ✓ **Major Outputs expected to be achieved in the MTEF period 2026/2027- 2028/2029 include:**

During the MTEF period 2026/2027- 2028/2029, the Sector has prioritized rehabilitation of the Department headquarter offices, training of 90 staff, promotion of 160 staff and recruitment/replacement of 30 staff. The Sector also targets to purchase borehole drilling casings, gravel packing materials, drilling rig tools, associated accessories so as to achieve drilling a target of 45 boreholes. The Sector will solarize 60 boreholes, desilt 3 dams, construct 360 KM pipeline extension, rehabilitate 24 water projects and equip 75 water systems with

tanks, pumps, motors, etc. The sector aims to hand over 15 community managed water projects to registered WSP's. The Sector will as well construct 3 sewerage extensions which will ensure connection of 300 new households to the sewer network.

Additionally, the Sector aims to conduct 33 environmental education and awareness workshops, annually desilt 2700m^3 storm water retention pond, formulate Nakuru County e-waste management policy/ regulation, purchase/ fabricate 1 waste compactor truck, purchase 1 waste management bulldozer, 15 skip bins, 55 litter bins and 55 waste trolleys. The Sector also targets to secure/ rehabilitate 5 disposal sites, operationalize Gilgil material recovery facility and purchase 5 acres for a material recovery facility in Subukia. The Sector will also ensure rehabilitation and maintenance of green spaces, increase tree coverage by 2625ha by the end of FY 2028/29 and implement 90 ward climate change projects under FLLoCA programme. More details on the Sector's targets are in part E below.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAM 1: ADMINISTRATION PLANNING & SUPPORT SERVICES									
Name of Programme Outcome: Effective planning, Management & execution of service									
1.1 Administration Services	Human Resource	Updated Departmental Asset Register	Proportion of assets captured in the Department Asset Register	80	70	70	100	100	100
		Rehabilitated Department headquarter Offices	Department headquarter offices rehabilitated	1	0	0	1	1	1
1.2 Human Resources	Human Resource	Training and capacity development	Number of staff trained	15	5	5	10	10	10
		Staff promotion	Number of staff promoted.	92	1	1	5	5	5
		Staff recruitment/ replacement	Number of staff recruited/ replacement	31	4	4	5	5	5
		Compensation to employees	Amount absorbed	239,735,570	213,033,633	169,213,369	170,146,532	187,161,185	205,877,304
1.3 Financial Services	Accounts	Financial Reporting	Number of quarterly reports on compliance of expenditure control prepared and submitted to County Treasury	4	4	4	4	4	4
	Economic Planning	Monitoring and evaluation of departmental projects	Number of quarterly reports on monitoring and evaluation prepared and submitted to County Treasury	4	4	4	4	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAM 2: WATER & SEWERAGE MANAGEMENT									
Name of Programme Outcome: Increased provision of potable water and improved sanitation within the county									
SP 2.1 Water Services Provision	Directorate of Water and Sanitation	Borehole drilling Casings, screens and gravel packing materials supplied	Number of borehole drilling casings purchased	1	0	0	340	340	340
			Tones of gravel packing materials purchased	1	0	0	120	120	120
		Drilling rig tools, associated accessories and support truck purchased	Drilling rig tools, associated accessories and support truck purchased (assorted)	0	0	0	1	1	1
		Boreholes identified through hydrological surveys	No of boreholes identified through hydrological surveys	34	35	35	35	35	35
		Boreholes drilled	No of boreholes drilled	35	14	14	15	15	15
		Dilapidated water projects rehabilitated	No of rehabilitated water projects	75	55	55	8	8	8
		Piping extension done	KM of piping extension done	100	290	290	120	120	120
		Boreholes equipped with solar power	No of boreholes equipped with solar powered installation	15	16	16	20	20	20
		Water systems equipped with tanks, pumps, motors, etc.	No of water systems equipped with tanks, pumps, motors, etc.	10	23	23	25	25	25
		Pans and dams desilted	No of dams and pans desilted	5	1	1	1	1	1
		Springs protected	No. of springs protected	2	3	3	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Plastic water tanks purchased and supplied	No of plastic water tanks purchased and supplied	105	26	26	0	10	10
		Community managed water projects handed over to registered WSP's	No of Community managed water projects handed over to registered WSP's	30	2	2	5	5	5
		Reduced non-revenue water	% Non-revenue water	36	37.2	37.2	37	36	35
SP 2.1 Sewerage services provision	Directorate of Water and Sanitation	Construct sewerage extensions	Number of new sewerage extensions constructed	4	1	1	1	1	1
		New households connected to the sewer network	Number of new households connected to the sewer network	100	56	56	100	100	100
PROGRAM:3 ENVIRONMENTAL MANAGEMENT									
Name of Programme Outcome: Sustainable Environment									
SP3.1: Pollution Control	Directorate of Environment, Energy, Natural Resources and Climate Change	Environmental management awareness enhanced	Number of people sensitized on environment management and pollution control	70	635	635	100	100	100
		Public Awareness on Pollution control & compliance enhanced	Number of awareness creation and cleanup forums held	10	14	14	11	11	11
		Reduce Pollution into Lake Nakuru	Storm water retention pond desilted (cubic meters desilted)	2700	0	0	2700		2700
SP 3:2 Solid Waste Management	Directorate of Environment, Energy,	Improved solid waste management	Percentage implementation of Solid Waste Management Act 2021	100	90	90	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Natural Resources and Climate Change		Formulation of Nakuru County e- waste Management Regulation	1	0	0	1	0	0
			Number of waste operation zones maintained annually	80	93	93	93	93	93
			Number of waste management bulldozer purchased	0	0	0	0	1	0
			Number of skip bins purchased	5	0	0	5	5	5
			Number of litter bins purchased and installed	20	0	0	15	20	20
			Number of waste trolleys purchased	60	0	0	15	20	20
		Improved management of disposal sites	Number of disposal sites secured/ rehabilitated	1	0	0	2	2	1
			Number of tipping grounds maintained	10	25	25	15	15	15
			Length of access roads done in km	1	2	2	2	2	2
		Improved solid waste management	Phases of material recovery facility developed- Gilgil	1	0	0	0	1	1
			Acres of Material recovery facility purchased (Subukia)	5	0	0	0	5	0
SP3.3: Regulation and rehabilitation	Directorate of Environment, Energy, Natural	Riparian areas rehabilitated	Number of riparian areas rehabilitated	5	9	9	3	3	3

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
of riparian land	Resources and Climate Change								
SP3.4: Natural resource mapping and management	Directorate of Environment, Energy, Natural Resources and Climate Change	Natural resource mapping and database inventory developed	Number of natural resource mapping and database inventory developed.	1	0	0	1	1	1
		E.I. As reviewed	Number of EIAs reviewed and submitted to NEMA	150	214	214	150	150	150
PROGRAM 4: CLIMATE CHANGE RESILIENCE AND ENERGY DEVELOPMENT									
Name of Programme Outcome: Climate resilient County with sustainable clean energy solutions									
SP 4.1: Climate change resilience	Directorate of Environment, Energy, Natural Resources and Climate Change	Trees grown	Tree coverage in hectares	875	316.205	316.205	875	875	875
		Open sites, round abouts and road medians maintained and beautified	Number of open sites, round abouts and road medians maintained and beautified	30	23	23	15	15	15
		Brush cutters and lawn mowers purchased	Number of brush cutters and lawn mowers purchased	1	0	0	1	0	0
		Nakuru County Sustainable Forest Management and Landscape Restoration Act finalized	Nakuru County Sustainable Forest Management and Landscape Restoration Act finalized	1	0	0	1	0	0
		Nakuru County Climate Change Action Plan 2023 implemented	% Implementation of Nakuru County Climate Change Action Plan 2023	70	90	90	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Climate Information System (CIS) developed	Number of CIS documents developed	1	0	0	1	0	0
		County climate change committees trained	Number of County climate change committees trained	57	23	23	57	57	57
		Ward climate change projects implemented under FLLoCA	Number of ward climate change projects implemented under FLLoCA	20	38	38	30	30	30
		Monitoring and maintenance of air quality sensors done	Number of air quality sensors monitored and maintained	8	8	8	30	30	30
SP 4.2: County clean energy development	Directorate of Environment, Energy, Natural Resources and Climate Change	Nakuru County Energy Plan 2021 implemented	% Implementation of Nakuru County Energy Plan 2021	55	40	40	45	50	55
		Proportion of energy center and climate change innovation hub equipped	Proportion of the County energy center and climate change innovation hub equipped	1	0	0	50	50	0
		Awareness creation workshops on climate change and clean energy solutions held	Number of awareness creation workshops on climate change and clean energy solutions held	5	2	2	5	5	5
			Number of people sensitized on climate change and adoption of clean energy solutions	50	220	220	100	100	100

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING & SUPPORT SERVICES						
SP 1.1 Administration Services	23,490,513	8,957,581	30,567,402	32,183,041	35,401,346	38,941,480
SP 1.2 Human Resource	247,900,174	214,908,002	173,146,532	183,435,404	201,778,945	221,956,839
SP 1.3 Financial Services	500,000		500,000	500,000	550,000	605,000
TOTAL FOR PROGRAMME 1	**271,890,687**	**223,865,583**	**204,213,933**	**216,118,446**	**237,730,290**	**261,503,320**
PROGRAMME 2: WATER AND SEWERAGE MANAGEMENT						
SP 2.1 Water Services Provision	818,756,986	343,019,334	426,030,418	295,534,255	325,087,681	357,596,449
SP 2.2 Sewerage Services Provision	625,000		1,500,000	4,000,000	4,400,000	4,840,000
TOTAL FOR PROGRAMME 2	**819,381,986**	**343,019,334**	**427,530,418**	**299,534,255**	**329,487,681**	**362,436,449**
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT						
SP 3.1 Pollution Control	-		7,000,000	15,360,296	16,896,325	18,585,958
SP 3.2 Solid Waste Management	5,477,500	3,606,713	7,315,000	11,200,000	12,320,000	13,552,000
SP 3.3 Regulation And Protection Of Riparian Land	1,000,000		1,000,000	500,000	550,000	605,000
SP 3.4 Natural Resource Mapping and Management	1,000,000			500,000	550,000	605,000
TOTAL FOR PROGRAMME 3	**7,477,500**	**3,606,713**	**15,315,000**	**27,560,296**	**30,316,325**	**33,347,958**
PROGRAMME 4: CLIMATE CHANGE RESILIENCE AND COUNTY ENERGY DEVELOPMENT						
SP 4.1: Climate Change Resilience	612,045,720	217,195,289	319,278,748	323,135,243	355,448,767	390,993,644
SP 4.2: County Energy Development	5,000,000		1,000,000	-	-	-
TOTAL PROGRAMME 4	**617,045,720**	**217,195,289**	**320,278,748**	**323,135,243**	**355,448,767**	**390,993,644**
TOTAL VOTE	**1,715,795,893**	**787,686,919**	**967,338,099**	**866,348,240**	**952,983,064**	**1,048,281,370**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	239,735,572	213,033,633	169,213,369	175,135,372	192,648,909	211,913,800
2200000 Use of goods and services	48,743,013	17,260,353	50,200,000	55,756,808	61,332,489	67,465,738
2400000 Interest Payments						
2600000 Current grants and other Transfers	23,058,450		11,000,000	11,000,000	12,100,000	13,310,000
2700000 Social Benefits	8,164,603	1,874,369	3,933,163	8,300,032	9,130,036	10,043,039
3100000 Acquisition of Non-Financial Assets	3,450,000	98,970	3,800,000	3,800,000	4,180,000	4,598,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	913,974,044	341,831,018	540,980,483	424,144,942	466,559,436	513,215,380
Capital Transfers Govt. Agencies	478,670,212	213,588,576	188,211,085	188,211,085	207,032,194	227,735,413
Other development						
Total Expenditure of Vote	**1,715,795,893**	**787,686,919**	**967,338,099**	**866,348,240**	**952,983,064**	**1,048,281,370**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	239,735,572	213,033,633	169,213,369	175,135,372	192,648,909	211,913,800
2200000 Use of Goods and Services	22,740,513	8,858,611	28,422,500	29,415,335	32,356,869	35,592,556
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits	8,164,603	1,874,369	3,933,163	8,300,032	9,130,036	10,043,039
3100000 Acquisition of Non-Financial Assets	1,250,000	98,970	1,300,000	1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	-		1,344,902	1,967,706	2,164,477	2,380,924
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**271,890,687**	**223,865,583**	**204,213,933**	**216,118,446**	**237,730,290**	**261,503,320**
Sub-Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	22,240,513	8,858,611	27,922,500	28,915,335	31,806,869	34,987,556
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,250,000	98,970	1,300,000	1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	-		1,344,902	1,967,706	2,164,477	2,380,924
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**23,490,513**	**8,957,581**	**30,567,402**	**32,183,041**	**35,401,346**	**38,941,480**
Sub-Programme 1.2: Human Resource						
Current Expenditure						
2100000 Compensation to Employees	239,735,572	213,033,633	169,213,369	175,135,372	192,648,909	211,913,800
2200000 Use of Goods and Services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits	8,164,603	1,874,369	3,933,163	8,300,032	9,130,036	10,043,039
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**247,900,174**	**214,908,002**	**173,146,532**	**183,435,404**	**201,778,945**	**221,956,839**
Sub-Programme 1.3: Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	500,000		500,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 1.3	**500,000**	**-**	**500,000**	**500,000**	**550,000**	**605,000**
PROGRAMME 2: WATER AND SEWERAGE MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,055,000	1,188,316	5,247,500	6,404,118	7,044,530	7,748,983
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	625,000		1,500,000	1,500,000	1,650,000	1,815,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition of Non-Financial Assets	808,266,867	341,831,018	420,782,918	291,630,137	320,793,151	352,872,466
Capital Transfers to Govt. Agencies	6,435,119				-	-
Other Development						
Total Expenditure Prog 2	**819,381,986**	**343,019,334**	**427,530,418**	**299,534,255**	**329,487,681**	**362,436,449**
Sub-Programme 2.1: Water Services Provision						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,055,000	1,188,316	5,247,500	6,404,118	7,044,530	7,748,983
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,500,000	1,650,000	1,815,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	808,266,867	341,831,018	420,782,918	287,630,137	316,393,151	348,032,466
Capital Transfers to Govt. Agencies	6,435,119				-	-
Other Development						
Total Expenditure SP 2.1	**818,756,986**	**343,019,334**	**426,030,418**	**295,534,255**	**325,087,681**	**357,596,449**
Sub Programme 2.2: Sewerage Services Provision						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	625,000		1,500,000		-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets				4,000,000	4,400,000	4,840,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**625,000**	**-**	**1,500,000**	**4,000,000**	**4,400,000**	**4,840,000**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees					-	-
2200000 Use of Goods and Services	7,477,500	3,606,713	8,315,000	11,360,296	12,496,325	13,745,958
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets			7,000,000	16,200,000	17,820,000	19,602,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 3	**7,477,500**	**3,606,713**	**15,315,000**	**27,560,296**	**30,316,325**	**33,347,958**
Sub-Programme 3.1: Pollution Control						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services				10,360,296	11,396,325	12,535,958
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets			7,000,000	5,000,000	5,500,000	6,050,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 3.1	**-**	**-**	**7,000,000**	**15,360,296**	**16,896,325**	**18,585,958**
Sub-Programme 3.2: Solid Waste Management						
Current Expenditure						
2100000 Compensation to Employees					-	-
2200000 Use of Goods and Services	5,477,500	3,606,713	7,315,000		-	-
2400000 Interest Payments						
2600000 Current grants and Other Transfers						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets					-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets				11,200,000	12,320,000	13,552,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 3.2	**5,477,500**	**3,606,713**	**7,315,000**	**11,200,000**	**12,320,000**	**13,552,000**
Sub-Programme 3.3: Regulation And Protection Of Riparian Land						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	1,000,000		1,000,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 3.3	**1,000,000**	**-**	**1,000,000**	**500,000**	**550,000**	**605,000**
Sub-Programme 3.4: Natural Resource Mapping and Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	1,000,000			500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets					-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 3.4	**1,000,000**	**-**	**-**	**500,000**	**550,000**	**605,000**
PROGRAMME 4: CLIMATE CHANGE RESILIENCE AND ENERGY DEVELOPMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	14,470,000	3,606,713	8,215,000	8,577,059	9,434,765	10,378,242
2400000 Interest Payments						
2600000 Current grants and Other Transfers	23,058,450		11,000,000	11,000,000	12,100,000	13,310,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,575,000		1,000,000	1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	113,207,177	108,207,177	111,852,663	114,347,099	125,781,809	138,359,990
Capital Transfers to Govt. Agencies	464,735,093	105,381,399	188,211,085	188,211,085	207,032,194	227,735,413
Other Development						
Total Expenditure Prog 4	**617,045,720**	**217,195,289**	**320,278,748**	**323,135,243**	**355,448,767**	**390,993,644**
SP 4.1: Climate Change Resilience						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	14,470,000	3,606,713	8,215,000	8,577,059	9,434,765	10,378,242
2400000 Interest Payments						
2600000 Current grants and Other Transfers	23,058,450		11,000,000	11,000,000	12,100,000	13,310,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,575,000			1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	108,207,177	108,207,177	111,852,663	114,347,099	125,781,809	138,359,990
Capital Transfers to Govt. Agencies	464,735,093	105,381,400	188,211,085	188,211,085	207,032,194	227,735,413
Other Development						
Total Expenditure SP 4.1	**612,045,720**	**217,195,289**	**319,278,748**	**323,135,243**	**355,448,767**	**390,993,644**
Sub-Programme 4.2: County Energy Development						
Current Expenditure						
2100000 Compensation to Employees						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			1,000,000		-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	5,000,000				-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure SP 4.2	**5,000,000**	**-**	**1,000,000**	**-**	**-**	**-**
TOTAL EXPENDITURE OF VOTE	**1,715,795,893**	**787,686,919**	**967,338,099**	**866,348,240**	**952,983,064**	**1,048,281,370**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				202526	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Water and Sanitation	Director Water and Sanitation	1	0	0	1	0	0
Environment Energy, Climate Change & Natural Resources	Director Environment, Energy, Climate Change and Natural Resources	1	0	0	1	0	0
Water and Sanitation	Water Engineer 11	39	11	0	6	10	8
Water and sanitation	Geologist 11	6	0	0	2	2	2
Environment, energy, climate change and natural resources	Environment officer 11	55	17	0	11	10	10
Water and sanitation	Inspector ground water	11	1	0	3	2	2
Water and sanitation	Drilling inspector	10	0	0	1	3	3
Water and sanitation	Inspector superintendent electrical	2	0	0	0	2	0
Water and sanitation	Drilling assistant111	10	0	0	3	2	2
Water and sanitation	Artisan	4	1	0	0	2	2
Water and sanitation	Water supply operator 111	25	0	0	3	11	2
Water and sanitation	Plant operator	8	2	0	0	1	1
Water and sanitation	Laboratory technician 111	19	2	0	3	4	3
Total Funded Positions		**191**			**34**	**51**	**35**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
4584000101 Headquarters	**2110100 Basic Salaries - Permanent Employees**	**30,897,882**	**33,987,670**	**37,386,437**
	2110101 Basic Salaries - Civil Service	30,897,882	33,987,670	37,386,437
	2110200 Basic Wages - Temporary Employees	**126,439,565**	**139,083,522**	**152,991,874**
	2110201 Contractual Employees	582,280	640,508	704,559
	2110202 Casual Labour - Others	125,857,285	138,443,014	152,287,315
	2110300 Personal Allowance - Paid as Part of Salary	**13,920,524**	**15,312,576**	**16,843,834**
	2110301 House Allowance	8,182,583	9,000,841	9,900,925
	2110314 Transport Allowance	2,988,000	3,286,800	3,615,480
	2110316 Security Allowance	1,000,000	1,100,000	1,210,000
	2110320 Leave Allowance	433,541	476,895	524,585
	2110322 Risk Allowance	84,000	92,400	101,640
	2110399 Personal Allowances paid - Oth	1,232,400	1,355,640	1,491,204
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**3,877,402**	**4,265,142**	**4,691,656**
	2120103 Employer Contribution to Staff Pensions Scheme	3,877,402	4,265,142	4,691,656
	2210100 Utilities Supplies and Services	**3,500,000**	**3,850,000**	**4,235,000**
	2210101 Electricity	1,500,000	1,650,000	1,815,000
	2210102 Water and sewerage charges	2,000,000	2,200,000	2,420,000
	2210200 Communication, Supplies and Services	**3,050,000**	**3,355,000**	**3,690,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,200,000	2,420,000
	2210202 Internet Connections	1,000,000	1,100,000	1,210,000
	2210203 Courier and Postal Services	50,000	55,000	60,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,511,217**	**4,962,339**	**5,458,573**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	440,000	484,000
	2210302 Accommodation - Domestic Travel	1,250,000	1,375,000	1,512,500
	2210303 Daily Subsistence Allowance	1,261,217	1,387,339	1,526,073
	2210399 Domestic Travel and Subs. - Others	1,600,000	1,760,000	1,936,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,500,000**	**1,650,000**	**1,815,000**
	2210403 Daily Subsistence Allowance	1,500,000	1,650,000	1,815,000
	2210500 Printing , Advertising and Information Supplies and Services	**2,600,000**	**2,860,000**	**3,146,000**
	2210502 Publishing and Printing Services	500,000	550,000	605,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	500,000	550,000	605,000

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	800,000	880,000	968,000
	2210505 Trade Shows and Exhibitions	800,000	880,000	968,000
	2210700 Training Expenses	**450,000**	**495,000**	**544,500**
	2210799 Training Expenses - Other (Bud	450,000	495,000	544,500
	2210800 Hospitality Supplies and Services	**4,100,000**	**4,510,000**	**4,961,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,000	2,750,000	3,025,000
	2210805 National Celebrations	1,600,000	1,760,000	1,936,000
	2211000 Specialised Materials and Supplies	**3,975,000**	**4,372,500**	**4,809,750**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,500,000	2,750,000	3,025,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,175,000	1,292,500	1,421,750
	2211029 Purchase of Safety Gear	300,000	330,000	363,000
	2211100 Office and General Supplies and Services	**1,000,000**	**1,100,000**	**1,210,000**
	2211102 Supplies and Accessories for Computers and Printers	500,000	550,000	605,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	605,000
	2211300 Other Operating Expenses	**3,100,000**	**3,410,000**	**3,751,000**
	2211305 Contracted Guards and Cleaning Services	2,100,000	2,310,000	2,541,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000	550,000	605,000
	2211323 Laundry Expenses	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**654,118**	**719,530**	**791,483**
	2220101 Maintenance Expenses - Motor Vehicles	654,118	719,530	791,483
	2220200 Routine Maintenance - Other Assets	**975,000**	**1,072,500**	**1,179,750**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	175,000	192,500	211,750
	2220299 Routine Maintenance - Other As	300,000	330,000	363,000
	2710100 Government Pension and Retirement Benefits	**8,300,032**	**9,130,035**	**10,043,038**
	2710102 Gratuity - Civil Servants	1,552,192	1,707,411	1,878,152
	2710111 NSSF Pensions	6,747,840	7,422,624	8,164,886
	3111000 Purchase of Office Furniture and General Equipment	**1,300,000**	**1,430,000**	**1,573,000**
	3111001 Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	3111005 Purchase of Photocopiers	800,000	880,000	968,000
	Gross Expenditure..... KShs.	**214,150,740**	**235,565,814**	**259,122,395**
	Net Expenditure..... KShs.	**214,150,740**	**235,565,814**	**259,122,395**
4584000100 Water Energy Enviroment Natural Resources and Climate Change	**Net Expenditure..... KShs.**	**214,150,740**	**235,565,814**	**259,122,395**

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
4584000201 Headquaters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**2,400,000**	**2,640,000**	**2,904,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	500,000	550,000	605,000
	2210303 Daily Subsistence Allowance	900,000	990,000	1,089,000
	2210399 Domestic Travel and Subs. - Others	800,000	880,000	968,000
	2210600 Rentals of Produced Assets	**800,000**	**880,000**	**968,000**
	2210604 Hire of Transport	400,000	440,000	484,000
	2210606 Hire of Equipment, Plant and Machinery	400,000	440,000	484,000
	2211000 Specialised Materials and Supplies	**1,125,000**	**1,237,500**	**1,361,250**
	2211008 Laboratory Materials, Supplies and Small Equipment	500,000	550,000	605,000
	2211016 Purchase of Uniforms and Clothing - Staff	325,000	357,500	393,250
	2211029 Purchase of Safety Gear	300,000	330,000	363,000
	2211300 Other Operating Expenses	**250,000**	**275,000**	**302,500**
	2211320 Temporary Committees Expenses	250,000	275,000	302,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**654,118**	**719,530**	**791,483**
	2220101 Maintenance Expenses - Motor Vehicles	654,118	719,530	791,483
	2220200 Routine Maintenance - Other Assets	**1,175,000**	**1,292,500**	**1,421,750**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	875,000	962,500	1,058,750
	2220299 Routine Maintenance - Other As	300,000	330,000	363,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**500,000**	**550,000**	**605,000**
	3111107 Purchase of Laboratory Equipment	500,000	550,000	605,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**1,000,000**	**1,100,000**	**1,210,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	500,000	550,000	605,000
	3111403 Research	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**7,904,118**	**8,694,530**	**9,563,983**
	Net Expenditure..... KShs.	**7,904,118**	**8,694,530**	**9,563,983**
4584000200 Water and Sanitation	**Net Expenditure..... KShs.**	**7,904,118**	**8,694,530**	**9,563,983**
4584000301 Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**2,625,000**	**2,887,500**	**3,176,250**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	500,000	550,000	605,000
	2210303 Daily Subsistence Allowance	1,125,000	1,237,500	1,361,250
	2210399 Domestic Travel and Subs. - Others	800,000	880,000	968,000

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210500 Printing , Advertising and Information Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210502 Publishing and Printing Services	500,000	550,000	605,000
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	220,000	242,000
	2210505 Trade Shows and Exhibitions	200,000	220,000	242,000
	2210700 Training Expenses	**2,550,000**	**2,805,000**	**3,085,500**
	2210799 Training Expenses - Other (Bud	2,550,000	2,805,000	3,085,500
	2210800 Hospitality Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210802 Boards, Committees, Conferences and Seminars	500,000	550,000	605,000
	2210805 National Celebrations	400,000	440,000	484,000
	2211000 Specialised Materials and Supplies	**675,000**	**742,500**	**816,750**
	2211004 Fungicides, Insecticides and Sprays	300,000	330,000	363,000
	2211016 Purchase of Uniforms and Clothing - Staff	375,000	412,500	453,750
	2211300 Other Operating Expenses	**125,000**	**137,500**	**151,250**
	2211320 Temporary Committees Expenses	125,000	137,500	151,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**327,059**	**359,765**	**395,741**
	2220101 Maintenance Expenses - Motor Vehicles	327,059	359,765	395,741
	2220200 Routine Maintenance - Other Assets	**475,000**	**522,500**	**574,750**
	2220210 Maintenance of Computers, Software, and Networks	175,000	192,500	211,750
	2220299 Routine Maintenance - Other As	300,000	330,000	363,000
	2640500 Other Capital Grants and Transfers	**11,000,000**	**12,100,000**	**13,310,000**
	2640599 Other Capital Grants and Trans	11,000,000	12,100,000	13,310,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**1,000,000**	**1,100,000**	**1,210,000**
	3111305 Purchase of tree seeds and seedlings	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**20,577,059**	**22,634,765**	**24,898,241**
	Net Expenditure..... KShs.	**20,577,059**	**22,634,765**	**24,898,241**
4584000300 Climate change and Energy	**Net Expenditure..... KShs.**	**20,577,059**	**22,634,765**	**24,898,241**
4584000401 Headquaters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**2,150,000**	**2,365,000**	**2,601,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	250,000	275,000	302,500
	2210303 Daily Subsistence Allowance	900,000	990,000	1,089,000
	2210399 Domestic Travel and Subs. - Others	800,000	880,000	968,000
	2210600 Rentals of Produced Assets	**3,200,000**	**3,520,000**	**3,872,000**
	2210604 Hire of Transport	1,600,000	1,760,000	1,936,000

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
	2210606 Hire of Equipment, Plant and Machinery	1,600,000	1,760,000	1,936,000
	2211000 Specialised Materials and Supplies	**1,525,000**	**1,677,500**	**1,845,250**
	2211016 Purchase of Uniforms and Clothing - Staff	625,000	687,500	756,250
	2211029 Purchase of Safety Gear	900,000	990,000	1,089,000
	2211300 Other Operating Expenses	**125,000**	**137,500**	**151,250**
	2211320 Temporary Committees Expenses	125,000	137,500	151,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,135,296**	**1,248,826**	**1,373,708**
	2220101 Maintenance Expenses - Motor Vehicles	1,135,296	1,248,826	1,373,708
	2220200 Routine Maintenance - Other Assets	**3,225,000**	**3,547,500**	**3,902,250**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,625,000	2,887,500	3,176,250
	2220299 Routine Maintenance - Other As	600,000	660,000	726,000
	Gross Expenditure..... KShs.	**11,360,296**	**12,496,326**	**13,745,958**
	Net Expenditure..... KShs.	**11,360,296**	**12,496,326**	**13,745,958**
4584000400 Environmental Management	**Net Expenditure..... KShs.**	**11,360,296**	**12,496,326**	**13,745,958**
4584000000 WATER ENERGY ENVIRONMENT NATURAL RESOURCES & CLIMATE CHANGE	**Net Expenditure..... KShs.**	**253,992,213**	**279,391,435**	**307,330,577**

4584 WATER, ENVIRONMENT, ENERGY, NATURAL RESOURCES & CLIMATE CHANGE – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4584000101 Headquarters	**3110300 Refurbishment of Buildings**	1,967,706	2,164,477	2,380,924
	3110302 Refurbishment of Non-Residential Buildings	1,967,706	2,164,477	2,380,924
	Gross Expenditure..... KShs.	**1,967,706**	**2,164,477**	**2,380,924**
	NET EXPENDITURE KShs.	**1,967,706**	**2,164,477**	**2,380,924**
4584000100 Water Energy Environment Natural Resources and Climate Change	**NET EXPENDITURE KShs.**	**1,967,706**	**2,164,477**	**2,380,924**
4584000201 Headquaters	**3110500 Construction and Civil Works**	286,630,137	306,713,153	339,048,751
	3110502 Water Supplies and Sewerage	211,030,137	224,433,153	248,540,751
	3110504 Other Infrastructure and Civil Works	75,600,000	82,280,000	90,508,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	5,000,000	5,500,000	6,050,000
	3111120 Purch. of Specialised Plant. -	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**291,630,137**	**312,213,153**	**345,098,751**
	NET EXPENDITURE KShs.	**291,630,137**	**312,213,153**	**345,098,751**
4584000200 Water and Sanitation	**NET EXPENDITURE KShs.**	**291,630,137**	**312,213,153**	**345,098,751**
4584000301 Headquarters	**3110500 Construction and Civil Works**	300,558,184	330,614,002	363,675,402
	3110599 Other Infrastructure and Civil Works	300,558,184	330,614,002	363,675,402
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,000,000	2,200,000	2,420,000
	3111120 Purch. of Specialised Plant. -	2,000,000	2,200,000	2,420,000
	Gross Expenditure..... KShs.	**302,558,184**	**332,814,002**	**366,095,402**
	NET EXPENDITURE KShs.	**302,558,184**	**332,814,002**	**366,095,402**
4584000300 Climate change & Energy	**NET EXPENDITURE KShs.**	**302,558,184**	**332,814,002**	**366,095,402**
4584000401 Headquaters	**3110500 Construction and Civil Works**	9,000,000	9,900,000	10,890,000
	3110504 Other Infrastructure and Civil Works	9,000,000	9,900,000	10,890,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	7,200,000	7,920,000	8,712,000
	3111120 Purch. of Specialised Plant. -	7,200,000	7,920,000	8,712,000
	Gross Expenditure..... KShs.	**16,200,000**	**17,820,000**	**19,602,000**
	NET EXPENDITURE KShs.	**16,200,000**	**17,820,000**	**19,602,000**
4584000400 Enviromental Management	**NET EXPENDITURE KShs.**	**16,200,000**	**17,820,000**	**19,602,000**
4584000000 WATER ENERGY ENVIRONMENT NATURAL RESOURCES & CLIMATE CHANGE	**NET EXPENDITURE KShs.**	**612,356,027**	**665,011,632**	**733,177,077**

VOTE 4585

PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE

Total expenditure summary for FY2026/2027 and projected estimates for FY2027/2028 and FY2028/2029.

The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Department of Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance including Coordination of County civic education and public participation, Co-ordination of County Laws enforcement and compliance, Co-ordination of county Human Resource and Performance Management, Co-ordination of Disaster Management and Humanitarian Assistance.

Part A. Vision

An efficient and cohesive county public service.

Part B. Mission

Provision of effective and efficient Human Resource Management, Compliance, Humanitarian Assistance, Public Engagement and Administration for improved quality of life for Nakuru County citizens.

Part C. Strategic Objective

The objectives of each program are shown below:

Programme 1: General administration, planning, and support services.

Objective: To provide efficient and effective support services.

Programme 2: County Civic education and public participation.

Objective: To equip citizens with knowledge, skills and engaging the public in decision making

Programme 3: County Enforcement Services.

Objective: To promote compliance with County laws.

Programme 4: Coordination of County Human Resource and Performance Management

Objective: To enhance human resource management systems and structures

Programme 5: Disaster Management and Humanitarian Assistance.

Objective: To mitigate and provide rapid response to fire outbreaks and other disasters

Part D. Performance Overview and Background for Programmes

Mandate of the Department

The department's mandate is based on the fulfilment of Article 235 of the Constitution of Kenya, 2010 and Section 56 of the County Government Act, 2012, on establishing the County

Public Service. Executive Order Number 1 of 2023 defines the scope of the department's functions, including:

i. Coordination of service delivery within the decentralised units.
ii. Develop, implement, and review human resource policies.
iii. Promote and monitor values and principles of public service.
iv. Implement a public sector reform initiative.
v. Public service planning and development.
vi. Implement an internship and volunteer program.
vii. Promote research development and public service delivery innovations.
viii. Mobilisation of external support to strengthen devolution.
ix. Coordinate staff welfare programs in all departments, including workplace counselling, health and safety, and drug and substance abuse.
x. Coordinate civic education and public participation.
xi. Enforce County laws and regulations.
xii. Coordinate County performance management.
xiii. Coordinate disaster management and humanitarian assistance.
xiv. Formulate and monitor policy implementation and guidelines relating to County government vehicles.

Expenditure trends

During the period under review (2022/23-2024/25), the department's approved budget for FY 2024/25 was Kshs 843,329,243, with an expenditure of Kshs 632,520,608.00 depicting an absorption rate of 75% compared to FY 2023/24 which had a budget allocation of Kshs705,855,974, against an expenditure of Kshs 606,615,125 representing an absorption rate of 85.94% while FY 2022/23 had a budget allocation of Kshs879,680,141, with an expenditure of Kshs787,832,969 representing an absorption rate of 89.56%.

Pending bills

Recurrent pending bills for FY 2024/25 stand at Kshs 19,640,668.20, reflecting a significant reduction compared to Kshs 78,746,370.75 in FY 2023/24 and slightly below Kshs 21,488,379.30 in FY 2022/23, which points to improved control of routine operational obligations. Development pending bills for FY 2024/25 amount to Kshs 7,749,320.00, representing an increase from Kshs 3,964,750.00 in FY 2023/24 but a substantial decline from the exceptionally high Kshs 285,628,491.73 recorded in FY 2022/23, indicating progress in clearing historical contractor arrears.

Major achievements based on planned outputs for the previous funding period

During the period under review six sub-county offices were constructed and equipped including Rongai, Mauche, Kiptororo and Subukia among other. Administration of the comprehensive insurance medical cover was accessible to all county employees.

In order to enhance efficiency in the management of the human resource, Human Resource Management Information System (HRMIS) was achieved at 90 Percent.

Additionally, In the MTEF period under review; the number of staff trained was 192 against a target of 681, representing 28.19% achievement. The number of employees promoted were 363 against a target of 546 representing 66.5% achievement. 2273 of disasters were responded to, which included house fire incidents, rescue missions, road accidents, and flooding incidents. The number of public participation forums conducted was 269 against a target of 121, this represented 222.31% achievement. The number of participants involved in public participation forums was 12,496 against a target of 35000, representing 35.7% achievement The number of enforcement officers recruited was 230 against a target of 400, representing 57.5% achievement.

Constraints and challenges in implementing the budget

- Increased cases of Natural and manmade calamities e.g. Elnino and Mai Mahiu Floods
- National policies like SHIF, Housing levy, Recruitment freeze and New NSSF
- Inadequate budgetary allocation. This limits the implementation of projects and overall service delivery. Further limited budget causes stalling of projects, non-purchase of motor vehicles
- Delayed disbursement of funds. This affects the departments capacity to effectively implement projects and supervision hence negatively affects service delivery.
- Delayed procurement process. Late initiation of procurement processes due to centralization of procurement.
- Delayed project implementation. Ineffective contract management leads to delayed project execution. Absence of strict punitive measures for non-compliance allows contractors to evade accountability leading to delayed project implementation.

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

The priority is strengthening administrative capacity and improving accessibility of public services through enhanced logistics, asset management, and reporting systems. Key focus areas include the progressive acquisition of county vehicles and motorcycles to support service delivery. The programme also prioritizes improved county asset management through valuation, tagging, and staff training, targeting full asset tagging and 95% asset valuation by 2028/29. In addition, sustaining quarterly monitoring and evaluation reporting remains a constant priority to support evidence-based decision-making. At the sub-county and ward

level, the construction and equipping of administrative offices continues to be prioritized to decentralize services and enhance citizen access across all wards.

The priority of the County Civic Education and Public Participation Programme is to institutionalize civic education and deepen citizen engagement in governance and policy processes. The key priority of the Human Resource and Performance Management Programme is to enhance employee productivity through improved training, welfare, records management, and performance systems. The priority for the Disaster Management and Humanitarian Assistance Programme is to enhance disaster preparedness, response capacity, and humanitarian support systems. Key focus areas include gradual recruitment of firefighters and drivers, acquisition of specialized equipment such as fire engines, water bowsers, rapid response vehicles, and extraction tools, and provision of uniforms to operational staff.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Name: General Administration, planning and support services									
Objective: To provide efficient and effective support services									
Outcome: Enhanced accessibility of public services									
SP 1.1 Administration Services	Public Service and Devolution	Improved service delivery	Number of vehicles acquired	2	-	-	3	4	5
			Compensation to employees	654,880,126	532,569,654.94	641,413,454	705,554,799	776,110,279	853,721,307
			Number of motorcycles procured	-	-	-	3	-	-
		Enhanced County asset Management	Proportion of County Assets valued	50%	-	50	70	90	95
			Number of staffs trained on asset management	35	20	-	45	55	55
			Proportion of assets tagged	50	50	50	100	100	100
		Improved reporting and implementation	Quarterly M&E reports prepared	4	4	4	4	4	4
SP 1.2 Sub County and Ward Administration	Public Service and Devolution	Improved service delivery	Number of offices constructed and equipped	5	3	23	5	5	5
Programme Name: County civic education and public participation									
Objective: To equip citizens with knowledge, skills and engaging the public in decision making									
Outcome: Improved citizen participation in policy formulation and implementation									
SP 2.1 Civic Education and Public participation.	Public Service and Devolution	Improved dissemination of County government policies	Civic Education unit established	1	-	1	1	1	-
			Number of Civic Education Unit staff trained (SCA and Ward Admins)	77	77	77	77	77	77
			Participation in the Annual Devolution Conference	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Increased participation of the people in public policy formulation and governance	Number of public participation forums conducted	55	55	55	55	55	55
			Number of citizen participation reports prepared	55	55	55	55	55	55
Programme Name: County enforcement services									
Objective: To promote compliance with County laws									
Outcome: County law and order maintained									
SP 3.1 County laws enforcement and compliance.	Public Service and Devolution	Improved compliance	Number of enforcement officers recruited	50	20	190	30	50	50
			Number of uniforms acquired	425	-		425	480	480
			Number of assorted equipment acquired	550	-	170	550	550	550
Programme Name: Coordination of County human resource and performance management									
Objective: To enhance human resource management systems and structures									
Outcome: Improved human resource productivity									
SP 4.1 Staff Training and Development	Public Service and Devolution	Improved employee productivity	Employee satisfaction survey	1	1	1	-	-	-
			Staff training needs assessment report	1	1	1	1	1	1
			Comprehensive Medical Insurance cover in place	1	1	1	1	1	1
			Number of staff trained	200	-	150	200	200	200
			Number of staffing plans prepared	14	14	14	14	14	14
			Percentage implementation of approved schemes of service	100	100	100	100	100	100
			Proportion of staff sensitized on Human Resource Policies and Procedures Manual 2016	100	-	100	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Improved Human Resource record management	Implementation of HRMIS	100	-	-	100	100	100
			Assorted equipment for registry procured	5	3	150	205	205	205
			Number of staff trained in record keeping and management	-	-	10	-	20	20
SP 4.2. Performance Management	Public Service and Devolution	Improved performance	Annual departmental work plan reviewed.	1	1	1	1	1	1
			Review and coordination of departmental work plans.	16	16	15	10	10	10
			Proportion of staff sensitized on PC guidelines	100	100	100	100	100	100
			Performance managements systems implemented	100	100	100	100	100	100
			Staff appraisal tool implemented	100	100	100	100	100	100
SP 4.3 Coordination of workplace special Programs.	Public Service and Devolution	Reduced incidences of Drug and Substance abuse	Number of surveys on Alcohol and Drug Abuse (ADA) amongst employees	1	-	-	1	-	1
			Number of sensitization fora held on on psychosocial issues across the County	11	11	11	11	11	11
			Number of employees provided with psychosocial support on request		100	500	As per the request	As per the request	As per the request
			Mental health and wellness policy developed	-	-	-	1	-	-
Programme Name: Disaster management and humanitarian assistance									
Objective: To mitigate and provide rapid response to fire outbreaks and other disasters									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Outcome: Increased disaster preparedness and reduced vulnerability to fire outbreaks and disasters									
5.1 Disaster management and Humanitarian Assistance	Public Service and Devolution	Enhanced disaster preparedness and coordination.	Number of staff recruited (Firefighters & Drivers)	100	-	23	5	-	-
			Disaster Information Management System (DIMS) in place.	-	-	1	-	-	-
			Number of uniforms acquired.	20	-	20	100	-	-
			Number of fire engine purchased.	1		1	-	-	-
			Number of water bowser procured	-	-	1	-	-	-
			Number of rapid response vehicle procured	-	-	1	1	-	-
			Number of extraction tracks procured	-	-	1	-	-	-
			Number of staff sensitized on disaster preparedness	100	25	25	25	25	25
			Number of disasters cases responded to.	As per disaster occurrences.	2273 cases	As per disaster occurrences	As per disaster occurrences	As per disaster occurrences	As per disaster occurrences
			Number of Household responded to with Humanitarian Assistance.	As per disaster occurrences.	4529 Households	As per disaster occurrences	As per disaster occurrences	As per disaster occurrences	As per disaster occurrences
			Percentage of Disaster prone areas mapped.	-	-	100	100	100	100

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: General Administration, Planning and Support Services						
SP 1.1: Administration Services	787,387,883	604,674,542	1,794,986,816	1,964,344,142	2,160,778,556	2,376,856,412
Total Expenditure Prog 1	**787,387,883**	**604,674,542**	**1,794,986,816**	**1,964,344,142**	**2,160,778,556**	**2,376,856,412**
Programme 2: County Civic Education and Public Participation						
SP 2.1: Civic Education and Public Participation	725,000	474,935	1,500,000	2,500,000	2,750,000	3,025,000
Total Expenditure Prog 2	**725,000**	**474,935**	**1,500,000**	**2,500,000**	**2,750,000**	**3,025,000**
Programme 3: County Enforcement Services						
SP 3.1: County Laws Enforcement and Compliance	4,985,000	2,688,313	13,310,000	12,460,000	13,706,000	15,076,600
Total Expenditure Prog 3	**4,985,000**	**2,688,313**	**13,310,000**	**12,460,000**	**13,706,000**	**15,076,600**
Programme 4: Co-ordination of County Human Resource and Performance Management						
SP 4.1: Staff Training and Development	4,000,000	-	10,290,960	38,046,987	41,851,686	46,036,854
SP 4.2: Performance Management	8,980,080	7,961,043	3,000,000	12,053,241	13,258,565	14,584,422
SP 4.3: Coordination of Workplace Special Programmes	2,000,000	627,273	1,690,000	4,483,973	4,932,370	5,425,607
Total Expenditure Prog 4	**14,980,080**	**8,588,317**	**14,980,960**	**54,584,201**	**60,042,621**	**66,046,883**
Programme 5: Co-ordination of Disaster Management and Humanitarian Assistance						
SP 5.1: Disaster Management and Humanitarian Assistance	35,251,280	16,094,501	55,110,800	51,804,011	56,984,412	62,682,853
Total Expenditure Prog 5	**35,251,280**	**16,094,501**	**55,110,800**	**51,804,011**	**56,984,412**	**62,682,853**
Total Expenditure of Vote	**843,329,243**	**632,520,608**	**1,879,888,576**	**2,085,692,354**	**2,294,261,590**	**2,523,687,749**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	635,413,454	554,241,510	1,249,705,686	1,444,791,455	1,589,270,600	1,748,197,661
2200000 Use of goods and services	53,272,615	24,808,233	103,735,015	129,184,059	142,102,465	156,312,711
2400000 Interest Payments						
2600000 Current grants and other Transfers	59,500,000	21,611,276	64,500,000	81,500,000	89,650,000	98,615,000
2700000 Social Benefits	32,417,959	5,050,440	61,173,995	7,539,720	8,293,691	9,123,061
3100000 Acquisition of Non-Financial Assets	15,926,000	8,757,888	15,389,152	39,942,393	43,936,632	48,330,296
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	46,799,215	18,051,261	32,884,728	30,234,728	33,258,201	36,584,021
Capital Transfers Govt. Agencies			352,500,000	352,500,000	387,750,000	426,525,000
Other development						
Total Expenditure of Vote	**843,329,243**	**632,520,608**	**1,879,888,576**	**2,085,692,354**	**2,294,261,590**	**2,523,687,749**

Part H. Summary of Expenditure by Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	635,413,454	554,241,510	1,249,705,686	1,444,791,455	1,589,270,600	1,748,197,661
2200000 Use of Goods and Services	29,396,571	20,765,228	50,283,255	53,739,088	59,112,996	65,024,296
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	52,500,000	6,443,100	52,500,000	67,500,000	74,250,000	81,675,000
2700000 Social Benefits	32,417,959	5,050,440	61,173,995	7,539,720	8,293,691	9,123,061
3100000 Acquisition of Non-Financial Assets	9,626,000	8,757,888	10,939,152	26,939,152	29,633,067	32,596,374
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	28,033,900	9,416,376	17,884,728	11,334,728	12,468,201	13,715,021
Capital Transfers to Govt. Agencies			352,500,000	352,500,000	387,750,000	426,525,000
Other Development						
Total Expenditure Prog 1	**787,387,883**	**604,674,542**	**1,794,986,816**	**1,964,344,142**	**2,160,778,556**	**2,376,856,412**
Sub Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees	635,413,454	554,241,510	1,249,705,686	1,444,791,455	1,589,270,600	1,748,197,661
2200000 Use of Goods and Services	29,396,571	20,765,228	50,283,255	53,739,088	59,112,996	65,024,296
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	52,500,000	6,443,100	52,500,000	67,500,000	74,250,000	81,675,000
2700000 Social Benefits	32,417,959	5,050,440	61,173,995	7,539,720	8,293,691	9,123,061
3100000 Acquisition of Non-Financial Assets	9,626,000	8,757,888	10,939,152	26,939,152	29,633,067	32,596,374
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	28,033,900	9,416,376	17,884,728	11,334,728	12,468,201	13,715,021
Capital Transfers to Govt. Agencies			352,500,000	352,500,000	387,750,000	426,525,000
Other Development						
Total Expenditure (SP 1.1)	**787,387,883**	**604,674,542**	**1,794,986,816**	**1,964,344,142**	**2,160,778,556**	**2,376,856,412**
PROGRAMME 2: COUNTY CIVIC EDUCATION AND PUBLIC PARTICIPATION						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	725,000	474,935	1,400,000	2,400,000	2,640,000	2,904,000

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			100,000	100,000	110,000	121,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets					-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**725,000**	**474,935**	**1,500,000**	**2,500,000**	**2,750,000**	**3,025,000**
Sub Programme 2.1: Civic Education and Public Participation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	725,000	474,935	1,400,000	2,400,000	2,640,000	2,904,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			100,000	100,000	110,000	121,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets					-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**725,000**	**474,935**	**1,500,000**	**2,500,000**	**2,750,000**	**3,025,000**
PROGRAMME 3: COUNTY ENFORCEMENT SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,735,000		12,560,000	12,210,000	13,431,000	14,774,100
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	250,000		750,000	250,000	275,000	302,500
4100000 Acquisition of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 3	**4,985,000**	**-**	**13,310,000**	**12,460,000**	**13,706,000**	**15,076,600**
Sub Programme 3.1: County Laws Enforcement and Compliance						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,735,000	2,688,313	12,560,000	12,210,000	13,431,000	14,774,100
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	250,000		750,000	250,000	275,000	302,500
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.1)	**4,985,000**	**2,688,313**	**13,310,000**	**12,460,000**	**13,706,000**	**15,076,600**
PROGRAMME 4: CO-ORDINATION OF COUNTY HUMAN RESOURCE AND PERFORMANCE MANAGEMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	2,980,080	2,211,043	11,980,960	30,130,960	33,144,056	36,458,462
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	2,000,000	627,273				
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	6,000,000	5,750,000	3,000,000	12,053,241	13,258,565	14,584,422
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	4,000,000			12,400,000	13,640,000	15,004,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 4	**14,980,080**	**8,588,317**	**14,980,960**	**54,584,201**	**60,042,621**	**66,046,883**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 4.1: Staff Training and Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services			10,290,960	25,646,987	28,211,686	31,032,854
2400000 Interest Payments						
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	4,000,000	-		12,400,000	13,640,000	15,004,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.1)	**4,000,000**	**-**	**10,290,960**	**38,046,987**	**41,851,686**	**46,036,854**
Sub Programme 4.2: Performance Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	2,980,080	2,211,043			-	-
2400000 Interest Payments						
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	6,000,000	5,750,000	3,000,000	12,053,241	13,258,565	14,584,422
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.2)	**8,980,080**	**7,961,043**	**3,000,000**	**12,053,241**	**13,258,565**	**14,584,422**
Sub Programme 4.3: Coordination of Workplace Special Programmes						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services			1,690,000	4,483,973	4,932,370	5,425,607
2400000 Interest Payments						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current Grants and Other Transfers	2,000,000	627,273			-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.3)	**2,000,000**	**627,273**	**1,690,000**	**4,483,973**	**4,932,370**	**5,425,607**
PROGRAMME 5: CO-ORDINATION OF DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	15,435,965	8,616,938	27,510,800	30,704,011	33,774,412	37,151,853
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	5,000,000	4,000,000	12,000,000	14,000,000	15,400,000	16,940,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	50,000		600,000	600,000	660,000	726,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	14,765,315	3,477,563	15,000,000	6,500,000	7,150,000	7,865,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 5	**35,251,280**	**16,094,501**	**55,110,800**	**51,804,011**	**56,984,412**	**62,682,853**
Sub Programme 5.1: Disaster Management and Humanitarian Assistance						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	15,435,965	8,616,938	27,510,800	30,704,011	33,774,412	37,151,853
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	5,000,000	4,000,000	12,000,000	14,000,000	15,400,000	16,940,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	50,000		600,000	600,000	660,000	726,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets	14,765,315	3,477,563	15,000,000	6,500,000	7,150,000	7,865,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 5.1)	**35,251,280**	**16,094,501**	**55,110,800**	**51,804,011**	**56,984,412**	**62,682,853**
Total Budget	**843,329,243**	**632,520,608**	**1,879,888,576**	**2,085,692,354**	**2,294,261,590**	**2,523,687,749**

Part I. Summary of Human Resource Requirements

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
Executive	County Executive Committee Member	1	1	0	0	1	0
	Chief Officer	3	3	0	0	3	0
Fire Officer (Ac)				0	0	0	0
	Division Chief Fire Officer II	0	0	0	0	0	0
	Division Chief Fire Officer III	0	0	0	0	0	0
	Municipal Fire Officer I/Assistant Division Fire Officer	0	0	0	0	0	0
	Municipal Fire Officer II	0	0	0	0	0	0
	Fire Station Officer I	0	1	0	0	0	0
	Fire Station Officer II /Fireman I	0	4	0	0	0	0
	Fire Sub Officers /Fireman II	0	3	0	0	0	0
	Leading Fireman/Cadet Sub Driver/Fireman III	0	2	0	0	0	0
	Fireman I/Fire brigade Driver/Fireman Trainee	0	1	0	0	0	0
Fire Officer (Ba)	Senior Superintending Fire Officer	1	0	0	0	0	0
	Principal Superintending Fire Officer	1	0	0	0	0	0
	Senior Principal Superintendent (Fire Services)/Chief Superintending Fire Officer	1	0	0	0	0	0
	Principal Superintendent (Fire Services)/Senior Superintending Fire	3	0	0	0	0	0
	Chief Principal Superintendent (Fire Services)/Superintending Fire Officer	7	0	0	0	0	0
	Senior Principal Superintendent (Fire Services)/Fire Officer I	14	0	0	0	0	0
	Superintendent (Fire Services)/Fire Officer II	28	0	0	6	0	0
	Senior Fireman/Inspector (Fire Services) Chief Fireman/Senior Inspector (Fire Services)	55	0	0	10	0	0
	Fireman III, II and I	110	20	0	93	0	0
Security Wardens (Ba)	Chief Security Officer	3	0	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
	Deputy Chief Security Officer	6	0	0	0	0	0
	Senior Security Officer	12	0	0	0	0	0
	Security Officer I	23	0	0	0	0	0
	Security Officer II	46	0	0	0	0	0
	Assistant Security Officer	91	1	0	0	0	0
	Senior Security Warden	181	11	0	0	0	0
	Security Warden I	361	0	0	0	0	0
	Security Warden III/ Security Warden II	722	290	0	420	0	0
Enforcement (Ac)	Superintendent I	0	0	0	0	0	0
	Superintendent II	0	2	0	0	0	0
	Superintendent III	0	2	0	0	0	0
	Senior Inspector	0	1	0	0	0	0
	Inspector I	0	3	0	0	0	0
	Inspector II / Cadet Officer	0	4	0	0	0	0
	Inspector III	0	2	0	0	0	0
	Assistant Inspector	0	20	0	0	0	0
	Senior Sergeant	0	37	0	0	0	0
	Sergeant / Overseer	0	44	0	0	0	0
	Corporal/Watchman	0	12	0	0	0	0
	Askari I	0	4	0	0	0	0
Head Messenger (Ac)				0	0	0	0
	Senior Head Messenger	0	8	0	0	0	0
	Head Messenger	0	21	0	0	0	0
	Senior Messenger	0	2	0	0	0	0
	Messenger II/Messenger I	0	1	0	0	0	0
Labourers (Ac)				0	0	0	0
	Labourer (1) / Slaughterhouse Supervisor	0	34	0	0	0	0
	Labourer (1)/ Abattoir Assistant	0	44	0	0	0	0
	Labourer (2) / Attendant	0	11	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
Foremen(Ac)				0	0	0	0
	Foreman (1)	0	1	0	0	0	0
	Foreman (2)	0	3	0	0	0	0
	Foreman (3)	0	2	0	0	0	0
Cleansing Supervisor				0	0	0	0
	Cleansing Supervisor	0	1	0	0	0	0
	Senior Cleansing Supervisor	0	4	0	0	0	0
	Cleansing Supervisor	0	31	0	0	0	0
Telephone Supervisor (Ac)	Senior Telephone Operator	0	1	0	0	0	0
	Assistant Telephone Supervisor	0	0	0	0	0	0
	Telephone Operator	0	0	0	0	0	0
	Telephone Operator I	0	1	0	0	0	0
	Telephone Operator II	0	0	0	0	0	0
Telephone Supervisor (Ba)				0	0	0	0
	Principal Telephone Supervisor	1	0	0	0	0	0
	Chief Telephone Supervisor	1	0	0	0	0	0
	Senior Telephone Supervisor	1	0	0	0	0	0
	Telephone Supervisor I	2	0	0	0	0	0
	Telephone Supervisor III/ Telephone Supervisor II	4	4	0	0	0	0
	Telephone Operator II/ Telephone Operator I	8	1	0	0	0	0
Administration Officers (Ba)	County Director Administration Services	1	14	0	0	0	0
	Deputy Director of Administration/ Sub County Administrator	11	11	0	0	0	0
	Assistant Director Administration Services/Deputy Sub County Administrator	11	21	0	0	0	0
	Principal Administration Officer /Principal ward Administrator	16	92	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
	Chief Administration Officer /Chief ward Administrator	29	0	0	0	0	0
	Senior Administration Officer /Senior Ward Administrator	57	0	0	0	0	0
	Administration OfficerI/Village Administrator I	114	0	0	0	0	0
	Administration Officer III and II /Village Administrator III and II	227	0	0	0	0	0
Administrative Officer (Ac)	Chief Administrative Officer	0	0	0	0	0	0
	Principal Administrative Officer	0	1	0	0	0	0
	Senior Administrative Officer	0	6	0	0	0	0
	Administrative Officer I	0	20	0	0	0	0
	Administrative Officer II	0	3	0	0	0	0
	Administrative Officer III	0	2	0	27	0	0
	Administrative Assistant	0	0	0	4	0	0
Human Resource	Director Human Resource & Development Officer II /	1	0	0	0	0	0
	Human Resource Management Officer III				17		
Establishment Officer (Ac)	Chief Establishment Officer	0	0	0	0	0	0
	Principal Establishment Officer	0	0	0	0	0	0
	Senior Establishment Officer	0	0	0	0	0	0
	Establishment Officer I	0	0	0	0	0	0
	Establishment Officer II	0	1	0	0	0	0
Record Management Officer	Senior Assistant Director of Records Management	1	0	0	0	0	0
	Assistant Director of Records Management	2	0	0	0	0	0
	Principal Records Management Officer	4	0	0	0	0	0
	Chief Records Management Officer	7	0	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
	Records Management Assistant I/ Senior Records Management Officer	15	0	0	1	0	0
	Records Management Assistant III/ Records Management Assistant II	30	0	0	11	0	0
Counselling Services	Deputy Director, Counselling Services	1	0	0	0	0	0
	Assistant Director,Counselling Services	1	0	0	0	0	0
	Principal Counsellor	1	0	0	0	0	0
	Chief Counsellor	3	0	0	0	0	0
	Senior Counsellor	6	0	0	0	0	0
	Counsellor II/ Counsellor I	12	0	0	0	0	0
Office Administrative Officer/Assistan T (Ba)				0	0	0	0
	Assistant Director, Office Administrative Services	5	0	0	0	0	0
	Principal Assistant	10	0	0	0	0	0
	Office Administrator/Principal Office Administrator			0	0	0	0
	Chief Assistant Office Administrator/Chief Office Administrator	20	4	0	0	0	0
	Chief Office Administrative Assistant	39	10	0	0	0	0
	Senior Office Administrative Assistant	65	5	0	0	0	0
	Office Administrative Assistant III and II/ Assistant Office Administrator III and II	130	18	0	0	0	0
Secretary (Ac)	Executive Secretary	0	1	0	0	0	0
	Senior Secretary (1)	0	2	0	0	0	0
	Senior Secretary (2)	0	1	0	0	0	0
	Secretary (1)	0	4	0	0	0	0
	Secretary (2)	0	3	0	0	0	0
	Secretary (3)	0	0	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
Receptionist	Principal Reception Officer	1	0	0	0	0	0
	Chief Reception Officer	1	0	0	0	0	0
	Senior Receptionist Officer	3	0	0	0	0	0
	Receptionist Officer I	6	0	0	0	0	0
	Senior Reception Assistant I/ Receptionist II	11	0	0	0	0	0
	Senior Reception Assistant II	22	2	0	0	0	0
	Reception Assistants III, II and I	44	0	0	5	0	0
Clerical Officers (Ba)	Principal Clerical Officer	96	0	0	0	0	0
	Chief Clerical Officer	192	19	0	0	0	0
	Senior Clerical Officer	384	65	0	0	0	0
	Clerical II and I	767	61	0	0	0	0
Clerical	Senior Clerical Officer	0	25	0	0	0	0
Officers (Ac)	Clerical I	0	37	0	0	0	0
	Clerical II	0	77	0	300	0	0
	Clerical III	0	110	0	0	0	0
	Clerical IV	0	30	0	0	0	0
Drivers (Ba)	Principal Driver	36	31	0	0	0	0
	Chief Driver	72	11	0	0	0	0
	Senior Driver	144	4	0	0	0	0
	Driver III, II and I	288	32	0	0	0	0
Drivers (Ac)	Senior Driver I	0	7	0	0	0	0
	Senior Driver II	0	6	0	0	0	0
	Senior Driver III	0	4	0	0	0	0
	Driver I	0	4	0	0	0	0
	Driver II	0	4	0	0	0	0
	Driver III	0	1	0	32	0	0
Support Staff	Senior Staff Supervisor/CleaningSupervisor 1	248	1	0	0	0	0
	Senior Staff Supervisor/Cleaning Supervisor 2a	495	52	0	0	0	0
	Senior Support Staff /Cleaning Supervisor 3] / and [2b]	1015	25	0	263	0	0
Housekeeping Services	Chef	10	0	0	0	0	0

Directorate/ Cadre	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28	2028/2029
	Assistant Chef	19	2	0	0	0	0
	Head Cook	38	0	0	0	0	0
	Cook II	77	7	0	15	0	0
	Head Housekeeper	19	0	0	0	0	0
	Assistant Housekeeper	37	0	0	0	0	0
	House Keeping Assistant III/II/I	74	0	0	10	0	0
	TOTAL	**4368**	**1471**	0	**1,214**	0	0
	Public Participation and Citizen Engagement Sub County/ Ward/ Village Administrators and administration officers will be deployed to this division						
	Disaster management and Humanitarian assistance -Officers to staff this division include Sub County/ Ward/ Village Administrators, counsellors and firemen and staff from other departments as determined by nature of disaster						
	ADMINISTRATION SUPPORT SERVICES						
Administrative Services	ICT Officer	2	1	0	0	0	0

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4585000101 Public Service Devoln Citizen Engment Disaster Mgnt and Hrm Assistan	**2110100 Basic Salaries - Permanent Employees**	**1,004,543,106**	**1,104,997,417**	**1,215,497,158**
	2110101 Basic Salaries - Civil Service	1,004,543,106	1,104,997,417	1,215,497,158
	2110200 Basic Wages - Temporary Employees	**29,851,968**	**32,837,165**	**36,120,881**
	2110201 Contractual Employees	22,795,390	25,074,929	27,582,422
	2110202 Casual Labour - Others	7,056,578	7,762,236	8,538,459
	2110300 Personal Allowance - Paid as Part of Salary	**294,611,667**	**324,072,835**	**356,480,117**
	2110301 House Allowance	197,623,055	217,385,361	239,123,897
	2110314 Transport Allowance	54,946,445	60,441,090	66,485,198
	2110315 Extraneous Allowance	1,795,200	1,974,720	2,172,192
	2110316 Security Allowance	7,872,452	8,659,697	9,525,667
	2110320 Leave Allowance	26,695,190	29,364,709	32,301,180
	2110322 Risk Allowance	120,000	132,000	145,200
	2110399 Personal Allowances paid - Oth	5,559,325	6,115,258	6,726,783
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**115,784,713**	**127,363,184**	**140,099,503**
	2120103 Employer Contribution to Staff Pensions Scheme	115,784,713	127,363,184	140,099,503
	2210100 Utilities Supplies and Services	**2,500,000**	**2,750,000**	**3,025,000**
	2210101 Electricity	1,500,000	1,650,000	1,815,000
	2210102 Water and sewerage charges	1,000,000	1,100,000	1,210,000
	2210200 Communication, Supplies and Services	**1,580,000**	**1,738,000**	**1,911,800**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	700,000	770,000	847,000
	2210202 Internet Connections	440,000	484,000	532,400
	2210203 Courier and Postal Services	440,000	484,000	532,400
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**9,340,000**	**10,274,000**	**11,301,400**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210302 Accommodation - Domestic Travel	3,950,000	4,345,000	4,779,500
	2210303 Daily Subsistence Allowance	3,200,000	3,520,000	3,872,000
	2210399 Domestic Travel and Subs. - Others	1,690,000	1,859,000	2,044,900
	2210500 Printing , Advertising and Information Supplies and Services	**2,050,000**	**2,255,000**	**2,480,500**
	2210502 Publishing and Printing Services	600,000	660,000	726,000
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210505 Trade Shows and Exhibitions	700,000	770,000	847,000
	2210599 Printing, Advertising - Other	350,000	385,000	423,500
	2210600 Rentals of Produced Assets	**250,000**	**275,000**	**302,500**
	2210603 Rents and Rates - Non-Residential	250,000	275,000	302,500
	2210800 Hospitality Supplies and Services	**8,300,000**	**9,130,000**	**10,043,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,800,000	3,080,000	3,388,000
	2210802 Boards, Committees, Conferences and Seminars	4,500,000	4,950,000	5,445,000
	2210805 National Celebrations	1,000,000	1,100,000	1,210,000
	2211000 Specialised Materials and Supplies	**3,550,000**	**3,905,000**	**4,295,500**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	550,000	605,000	665,500
	2211016 Purchase of Uniforms and Clothing - Staff	3,000,000	3,300,000	3,630,000
	2211100 Office and General Supplies and Services	**2,285,000**	**2,513,500**	**2,764,850**
	2211102 Supplies and Accessories for Computers and Printers	885,000	973,500	1,070,850
	2211103 Sanitary and Cleaning Materials, Supplies and Services	400,000	440,000	484,000
	2211199 Office and General Supplies -	1,000,000	1,100,000	1,210,000
	2211300 Other Operating Expenses	**13,110,000**	**14,421,000**	**15,863,100**
	2211301 Bank Service Commission and Charges	10,000	11,000	12,100
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	110,000	121,000
	2211310 Contracted Professional Services	1,500,000	1,650,000	1,815,000
	2211325 Constituency Office Expenses	11,500,000	12,650,000	13,915,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**7,544,088**	**8,298,497**	**9,128,346**
	2220101 Maintenance Expenses - Motor Vehicles	7,544,088	8,298,497	9,128,346
	2220200 Routine Maintenance - Other Assets	**3,230,000**	**3,553,000**	**3,908,300**
	2220202 Maintenance of Office Furniture and Equipment	550,000	605,000	665,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,550,000	2,805,000	3,085,500
	2220210 Maintenance of Computers, Software, and Networks	130,000	143,000	157,300
	2640500 Other Capital Grants and Transfers	**67,500,000**	**74,250,000**	**81,675,000**
	2640599 Other Capital Grants and Trans	67,500,000	74,250,000	81,675,000
	2710100 Government Pension and Retirement Benefits	**7,539,720**	**8,293,692**	**9,123,061**
	2710102 Gratuity - Civil Servants	943,080	1,037,388	1,141,127
	2710111 NSSF Pensions	6,596,640	7,256,304	7,981,934
	3110700 Purchase of Vehicles and Other Transport Equipment	**15,000,000**	**16,500,000**	**18,150,000**
	3110701 Purchase of Motor Vehicles	15,000,000	16,500,000	18,150,000
	3111000 Purchase of Office Furniture and General Equipment	**2,176,000**	**2,393,600**	**2,632,960**

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
	3111001 Purchase of Office Furniture and Fittings	1,625,000	1,787,500	1,966,250
	3111009 Purchase of other Office Equipment	551,000	606,100	666,710
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**500,000**	**550,000**	**605,000**
	3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	500,000	550,000	605,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**9,263,152**	**10,189,467**	**11,208,414**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	6,763,152	7,439,467	8,183,414
	3111499 Research, Feasibility Studies	2,500,000	2,750,000	3,025,000
	Gross Expenditure..... KShs.	**1,600,509,414**	**1,760,560,357**	**1,936,616,390**
	Net Expenditure..... KShs.	**1,600,509,414**	**1,760,560,357**	**1,936,616,390**
4585000100 Public Service Devoln Citizen Engment Disaster Mgnt and Hrm Assistan	**Net Expenditure..... KShs.**	**1,600,509,414**	**1,760,560,357**	**1,936,616,390**
4585000201 Headquarters	**2210200 Communication, Supplies and Services**	**100,000**	**110,000**	**121,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	110,000	121,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**950,000**	**1,045,000**	**1,149,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	110,000	121,000
	2210302 Accommodation - Domestic Travel	200,000	220,000	242,000
	2210303 Daily Subsistence Allowance	350,000	385,000	423,500
	2210399 Domestic Travel and Subs. - Others	300,000	330,000	363,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,050,000**	**1,155,000**	**1,270,500**
	2210504 Advertising, Awareness and Publicity Campaigns	1,050,000	1,155,000	1,270,500
	2210800 Hospitality Supplies and Services	**300,000**	**330,000**	**363,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	330,000	363,000
	3111000 Purchase of Office Furniture and General Equipment	**100,000**	**110,000**	**121,000**
	3111009 Purchase of other Office Equipment	100,000	110,000	121,000
	Gross Expenditure..... KShs.	**2,500,000**	**2,750,000**	**3,025,000**
	Net Expenditure..... KShs.	**2,500,000**	**2,750,000**	**3,025,000**
4585000200 Civic Education & Public Participation	**Net Expenditure..... KShs.**	**2,500,000**	**2,750,000**	**3,025,000**
4585000301 Headquarters	**2210100 Utilities Supplies and Services**	**500,000**	**-**	**-**
	2210102 Water and sewerage charges	500,000	-	-
	2210200 Communication, Supplies and Services	**300,000**	**-**	**-**

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	300,000	-	-
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,700,000**	**-**	**-**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	-	-
	2210302 Accommodation - Domestic Travel	1,500,000	-	-
	2210303 Daily Subsistence Allowance	1,000,000	-	-
	2210399 Domestic Travel and Subs. - Others	3,900,000	-	-
	2210800 Hospitality Supplies and Services	**2,000,000**	**-**	**-**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	-	-
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	-	-
	2211000 Specialised Materials and Supplies	**7,250,000**	**7,975,000**	**8,772,500**
	2211004 Fungicides, Insecticides and Sprays	250,000	275,000	302,500
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	500,000	550,000	605,000
	2211016 Purchase of Uniforms and Clothing - Staff	5,000,000	5,500,000	6,050,000
	2211029 Purchase of Safety Gear	1,500,000	1,650,000	1,815,000
	2211100 Office and General Supplies and Services	**100,000**	**110,000**	**121,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	100,000	110,000	121,000
	2211200 Fuel Oil and Lubricants	**950,000**	**1,045,000**	**1,149,500**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	950,000	1,045,000	1,149,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**12,584,011**	**13,842,412**	**15,226,653**
	2220101 Maintenance Expenses - Motor Vehicles	12,584,011	13,842,412	15,226,653
	2220200 Routine Maintenance - Other Assets	**320,000**	**352,000**	**387,200**
	2220202 Maintenance of Office Furniture and Equipment	200,000	220,000	242,000
	2220210 Maintenance of Computers, Software, and Networks	120,000	132,000	145,200
	2640400 Other Current Transfers, Grants and Subsidies	**14,000,000**	**15,400,000**	**16,940,000**
	2640402 Donations	14,000,000	15,400,000	16,940,000
	3111000 Purchase of Office Furniture and General Equipment	**600,000**	**660,000**	**726,000**
	3111001 Purchase of Office Furniture and Fittings	100,000	110,000	121,000
	3111009 Purchase of other Office Equipment	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**45,304,011**	**39,384,412**	**43,322,853**
	Net Expenditure..... KShs.	**45,304,011**	**39,384,412**	**43,322,853**
4585000300 Disaster Management	**Net Expenditure..... KShs.**	**45,304,011**	**39,384,412**	**43,322,853**
4585000401 Headquarters	**2210200 Communication, Supplies and Services**	**200,000**	**220,000**	**242,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**13,350,000**	**14,685,000**	**16,153,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	4,450,000	4,895,000	5,384,500
	2210303 Daily Subsistence Allowance	4,200,000	4,620,000	5,082,000
	2210399 Domestic Travel and Subs. - Others	4,500,000	4,950,000	5,445,000
	2210500 Printing , Advertising and Information Supplies and Services	**750,960**	**826,056**	**908,662**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	700,960	771,056	848,162
	2210504 Advertising, Awareness and Publicity Campaigns	50,000	55,000	60,500
	2210700 Training Expenses	**9,890,000**	**10,879,000**	**11,966,900**
	2210708 Trainer Allowance	2,300,000	2,530,000	2,783,000
	2210714 Gender Mainstreaming	2,540,000	2,794,000	3,073,400
	2210799 Training Expenses - Other (Bud	5,050,000	5,555,000	6,110,500
	2210800 Hospitality Supplies and Services	**4,430,000**	**4,873,000**	**5,360,300**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	930,000	1,023,000	1,125,300
	2210802 Boards, Committees, Conferences and Seminars	3,500,000	3,850,000	4,235,000
	2211100 Office and General Supplies and Services	**260,000**	**286,000**	**314,600**
	2211102 Supplies and Accessories for Computers and Printers	80,000	88,000	96,800
	2211103 Sanitary and Cleaning Materials, Supplies and Services	180,000	198,000	217,800
	2211300 Other Operating Expenses	**1,250,000**	**1,375,000**	**1,512,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	660,000	726,000
	2211329 HIV AIDS Secretariat workplace Policy Development	650,000	715,000	786,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**12,053,241**	**13,258,565**	**14,584,422**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	4,553,241	5,008,565	5,509,422
	3111499 Research, Feasibility Studies	7,500,000	8,250,000	9,075,000
	Gross Expenditure..... KShs.	**42,184,201**	**46,402,621**	**51,042,884**
	Net Expenditure..... KShs.	**42,184,201**	**46,402,621**	**51,042,884**
4585000400 HR & Perfomance Management	**Net Expenditure..... KShs.**	**42,184,201**	**46,402,621**	**51,042,884**
4585000501 Headquarters	**2210200 Communication, Supplies and Services**	**200,000**	**220,000**	**242,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,300,000**	**1,430,000**	**1,573,000**

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	110,000	121,000
	2210302 Accommodation - Domestic Travel	300,000	330,000	363,000
	2210303 Daily Subsistence Allowance	450,000	495,000	544,500
	2210399 Domestic Travel and Subs. - Others	450,000	495,000	544,500
	2210700 Training Expenses	**1,000,000**	**1,100,000**	**1,210,000**
	2210799 Training Expenses - Other (Bud	1,000,000	1,100,000	1,210,000
	2210800 Hospitality Supplies and Services	**1,350,000**	**1,485,000**	**1,633,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	660,000	726,000
	2210805 National Celebrations	750,000	825,000	907,500
	2211000 Specialised Materials and Supplies	**5,750,000**	**6,325,000**	**6,957,500**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	250,000	275,000	302,500
	2211016 Purchase of Uniforms and Clothing - Staff	5,000,000	5,500,000	6,050,000
	2211029 Purchase of Safety Gear	500,000	550,000	605,000
	2211100 Office and General Supplies and Services	**850,000**	**935,000**	**1,028,500**
	2211102 Supplies and Accessories for Computers and Printers	150,000	165,000	181,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,500,000**	**1,650,000**	**1,815,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,650,000	1,815,000
	2220200 Routine Maintenance - Other Assets	**260,000**	**286,000**	**314,600**
	2220202 Maintenance of Office Furniture and Equipment	100,000	110,000	121,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	110,000	121,000	133,100
	2220210 Maintenance of Computers, Software, and Networks	50,000	55,000	60,500
	3111000 Purchase of Office Furniture and General Equipment	**250,000**	**275,000**	**302,500**
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	Gross Expenditure..... KShs.	**12,460,000**	**9,471,000**	**10,418,100**
	Net Expenditure..... KShs.	**12,460,000**	**9,471,000**	**10,418,100**
4585000500 Enforcement & Compliance	**Net Expenditure..... KShs.**	**12,460,000**	**9,471,000**	**10,418,100**
4585000000 PUBLIC SERVICE DEVOLN CITIZEN ENGMENT DISASTER MGT & HRM	**Net Expenditure..... KShs.**	**1,702,957,626**	**1,873,253,389**	**2,060,578,727**

4585 PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4585000101 Public Service Devoln Citizen Engment Disaster Mgnt and Hrm Assistan	**3110500 Construction and Civil Works**	363,134,728	399,448,201	439,393,021
	3110504 Other Infrastructure and Civil Works	10,634,728	11,698,201	12,868,021
	3110599 Other Infrastructure and Civil Works	352,500,000	387,750,000	426,525,000
	3111000 Purchase of Office Furniture and General Equipment	700,000	770,000	847,000
	3111009 Purchase of other Office Equipment	700,000	770,000	847,000
	Gross Expenditure..... KShs.	**363,834,728**	**400,218,201**	**440,240,021**
	NET EXPENDITURE KShs.	**363,834,728**	**400,218,201**	**440,240,021**
4585000100 Public Service Devoln Citizen Engment Disaster Mgnt and Hrm Assistan	**NET EXPENDITURE KShs.**	**363,834,728**	**400,218,201**	**440,240,021**
4585000301 Headquarters	**3111100 Purchase of Specialised Plant, Equipment and Machinery**	6,500,000	7,150,000	7,865,000
	3111120 Purch. of Specialised Plant. -	6,500,000	7,150,000	7,865,000
	Gross Expenditure..... KShs.	**6,500,000**	**7,150,000**	**7,865,000**
	NET EXPENDITURE KShs.	**6,500,000**	**7,150,000**	**7,865,000**
4585000300 Disaster Management	**NET EXPENDITURE KShs.**	**6,500,000**	**7,150,000**	**7,865,000**
4585000401 Headquarters	**2210200 Communication, Supplies and Services**	1,000,000	1,100,000	1,210,000
	2210299 Communication, Supplies - Othe	1,000,000	1,100,000	1,210,000
	2220200 Routine Maintenance - Other Assets	3,400,000	3,740,000	4,114,000
	2220210 Maintenance of Computers, Software, and Networks	3,400,000	3,740,000	4,114,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	8,000,000	8,800,000	9,680,000
	3111112 Purchase of Software	8,000,000	8,800,000	9,680,000
	Gross Expenditure..... KShs.	**12,400,000**	**13,640,000**	**15,004,000**
	NET EXPENDITURE KShs.	**12,400,000**	**13,640,000**	**15,004,000**
4585000400 HR & Perfomance Management	**NET EXPENDITURE KShs.**	**12,400,000**	**13,640,000**	**15,004,000**
4585000000 PUBLIC SERVICE DEVOLN CITIZEN ENGMENT DISASTER MGT & HRM	**NET EXPENDITURE KShs.**	**382,734,728**	**421,008,201**	**463,109,021**

VOTE 4586

EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION

Total expenditure summary for FY2026/2027 and projected estimates for FY2027/2028 and FY2028/2029.

The estimates of the amount required in the year ending 30th June 2026 for salaries and expenses and Capital expenses of the Department of Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance including Coordination of County civic education and public participation, Co-ordination of County Laws enforcement and compliance, Co-ordination of county Human Resource and Performance Management, Co-ordination of Disaster Management and Humanitarian Assistance.

Education

Part A. Vision

A globally competitive education, training, research and innovation system for sustainable development.

Part B. Mission

To provide, promote and coordinate quality education and training for lifelong learning and sustainable development.

ICT, e-Government and Public Communication

Vision

The preferred choice for the delivery of innovative and integrative ICT solutions and digital services.

Mission

To be the best providers of ICT strategies and services, which deliver long term solutions, based upon our citizens' requirement.

Part C. Strategic Objective

Education, ICT, e-Government and Public Communication Programmes and their Objectives

The programmes and their corresponding strategic objectives are as follows:

	Program Name	Strategic Objective
1)	Administration, planning and support services.	To provide effective and efficient service delivery.
2)	Early Childhood Development Education.	To provide access to quality early childhood development education.
3)	Vocational training and skills upgrading.	To provide quality vocational training services.
4)	Information and communication services.	To promote public digital literacy for economic empowerment.

	Program Name	Strategic Objective
5)	ICT Infrastructure Development and e-Government Services.	To improve connectivity in Nakuru County so as to enhance e-Government services and to automate all County Government services for efficient service delivery.

Part D. Performance Overview and Background for Programmes

The ECE Directorate undertakes the responsibility as stipulated in the Constitution of Kenya, 2010, which is the establishment of Pre-Primary education and promotion of access to basic education in the County. The Sub-Sector of Vocational Training undertakes its responsibility as stipulated in the Constitution of Kenya 2010, Schedule 4, Section 9 on County Government functions and the Governor's Executive Order Number 1 of 2023. The mandate of the directorate includes Provision of vocational and technical training education, Provision of vocational and technical training facilities, Skill upgrading with the emerging issues in the curriculum.

ICT, e-Government and Public Communication sub-sector's mandate is Promote public digital literacy in Nakuru County, Develop and implement Enterprise Resource Planning (ERP) services., Develop and implement a digital connectivity program for the county executive.

Expenditure Trends

The Sub-sector's approved budget for FY 2024/25 was Kshs. 2,047,812,891, with an expenditure of Kshs. 1,581,728,041 translating to an absorption rate of 77% compared to FY 2023/24 which had a budget allocation of Kshs. 1,741,791,433 against an expenditure of Kshs. 1,280,877,503 representing an absorption rate of 74% while FY 2022/23 of Kshs. 1,475,363,148, with an expenditure of Kshs. 907,515,093 an absorption rate of 62%.

Major Achievements

During the period under review, the Directorate of **Education**: Constructed two centres of excellence in Naivasha and Nakuru west sub counties; Constructed 195 ECDE classrooms thereby increasing facilities towards enhancing Early Childhood learning within the county; Language, Mathematical, Environmental Activity books, Instructional materials for CRE and psychomotor/creative activities & ECDE Teachers Handbook were procured and distributed to all public ECDE Centres; Procured age-appropriate furniture and distributed to 749 classrooms in ECDE Centres across the county; Trained teachers on CBC implementation (2,994 in FY2022/23, 5,065 in FY2023/24 and 2,642 in FY2024/25); Recruited a total of 192 ECDE teachers to bridge the teacher pupil ratio; Rolled out the school feeding program (uji) to 1,066 public ECDE centres benefitting 65,591 pupils; 1,900 gadgets with inbuilt internet were distributed to schools and software for Mathematics and Language installed, in partnership with EIDU; and bursaries worth Kshs. 991.5M was disbursed to 240,112 needy students in both Secondary and Tertiary Institutions across all the 55 wards.

During the period under review, the Directorate of **Vocational:** Recruited 39 instructors on permanent basis; Constructed 10 workshops/training rooms; Constructed one administration block, six new VTCs, three toilet blocks and a fence and gate for three VTCs; Procured tools and equipment for 21 VTC`s spread across the county; Held 14 sensitization forums across the county to popularize Vocational Training and the programmes offered; Trained 224 VTC instructors cumulatively, 103 BOG members and 11 Sub-County vocational training officers; Disbursed Kshs. 369,677,811 to 14,827 trainees in Vocational Training Centres Capitation Grants; A total of 4,500 trainees graduated; and all institutions participated in co-curricular activities i.e., the National Music and Drama Festivals.

During the period under review, the **ICT, e-Government and Public Communications** Sub sector: Established three digital hubs in Molo, Kagoto & Njoro; Recruited 10 ICT officers to bridge the indent gap; Formulated the ICT, e-Government and public communications service charter in both English & Swahili and is on display at the department; Developed the ICT policy which is officially approved by the cabinet and establishes the framework for governing ICTs in Nakuru County; Promoted six ICT officers; Trained 20 officers in partnership with the ICT Authority of Kenya on data protection among other courses; Installed internet in 15 sites across the County, LAN in three sites (Department of Education & ICT, Agriculture, Livestock & Fisheries and Land & Physical Planning) and WI-FI at Kabazi market; Produced 18 documentaries; Trained 1,766 youths at Kagoto, Shabaab and Menengai digital hubs on online work and freelancing; Installed a firewall at the HQ data centre which is at 70% completion rate stage; Branded several projects; and procured assorted ICT and communication equipment and accessories.

Constraints And Challenges In Implementing The Budget

1) Low budgetary allocation and delays in disbursement of funds.
2) Inadequate transport in the sector at all levels that hinders monitoring and evaluation;
3) ECD and Vocational Training follow an education calendar while the county follows financial year calendar, hence mismatch in release of funds.
4) Inadequate human resource.
5) Lengthy procurement process and procedures which delay service delivery.
6) Poor project management has led to contractors abandoning ongoing projects citing high costs of implementation.
7) Lack of infrastructure like fibre optic cable connectivity in some regions making it very expensive to install high speed networks.
8) Slow pace in adoption of new technologies in the county.
9) Delay in acquisition of license and payment of internet in the Digital Centres.
10) Decentralization of ICT functions. Departments are procuring stand-alone systems and ICT equipment without engaging the department on technical specifications.

Major Services/Outputs Expected To Be Achieved In The MTEF Period 2026/27-2028/29

The sector has laid out key strategies for implementation. These include the comprehensive roll-out of a school feeding programme to benefit all public ECD Centres, ensuring adequate nutrition, retention and enrolment for young learners. Moreover, the sector aims to encourage talent development and holistic growth by ensuring the participation of ECD Centres in competitive co-curricular activities. To further improve the quality of education, instructional materials will be provided to all the public ECD Centres. Embracing technology, the sector will partner with development stakeholders and partners such as EIDU to integrate ICT into ECD, fostering enhanced teaching and learning experiences. Strengthening the workforce, additional ECD teachers will be recruited to support early learners effectively. Additionally, the disbursement of bursaries will provide vital financial assistance to needy students.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Outcome: Effective and efficient service delivery to clients and stakeholders.									
SP 1.1 Administration	Administration Unit.	Increased efficiency in service delivery	Strategic plan prepared	1	-	1	1	-	-
			Service charter reviewed	-	-	-	1	-	-
			Number of vehicles procured	4	-	3	2	4	4
			Number of vehicles maintained	-	-	-	5	7	7
			Number of offices renovated	-	-	-	5	2	-
			Number of offices equipped	15	-	15	40	15	15
			Implementation rate of ICT Policy	-	-	-	50	80	20
			County Communication Policy prepared	1	-	1	1	-	-
			Quarterly M&E Reports	4	4	4	4	4	4
			Annual Work Plan prepared	1	1	1	1	1	1
			Proportion of assets tagged	60	20	60	80	100	-
			Number of ECDE /VTC title deeds processed	50	1	50	50	-	-
SP 1.2 Personnel Services	Head of Human Resource Unit	Improved human resource productivity	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	47.5	100	100	100	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of staff trained	40	13	40	45	50	50
			Number of psychosocial/ wellness support clinics held	4	-	4	4	4	4
			Number of staff recruited	23	10	-	25	45	45
			Number of officers promoted	200	28	200	710	210	210
			Compensation to employees (Kshs.)	476.2M	509.1M	622.4M	700M	770M	847M
PROGRAMME 2: EARLY CHILDHOOD DEVELOPMENT EDUCATION									
Outcome: Improved access to quality early childhood development education.									
SP 2.1: Promotion of Early Childhood Education	Directorate of Education	Improved quality of Education	Number of ECDE Children under ECDE Capitation Grants in public Schools	63,000	-	63,000	69,458	79,877	87,865
			Number of vehicles procured	-	-	-	3	-	-
			ECDE Capitation Grants (Kshs.)	106,600,000	-	117.26M	190.31M	218.86M	240.75M
			Adequacy and quality of ECDE infrastructure rapid evaluation survey report	-	-	-	1	-	-
			Number of public ECDE centres participating in competitive co-curricular activities	300	230	300	200	230	265
			Number of ECDE Centres receiving learning materials	1,051	1,066	1,066	1,070	1,075	1,080

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of ECDE centres supplied with e-Learning facilities and ICT Gadgets	404	1,066	1,066	1,070	1,075	1,080
			ECDE database updated (%)	98	95	98	100	100	100
			Number of public/private ECDE centres visited and assessed.	330	1,204	330	990	990	990
			Number of teachers re-tooled on CBC Implementation	3,000	5,065	3,000	3,000	3,000	3,000
			Number of ECDE teachers recruited	355	192	192	350	350	350
			Number of Ward ECDE supervisors recruited	-	-	-	11	22	22
			Number of ECDE Quality Assurance Officers recruited	-	-	-	11	-	-
			Number of ECDE officers trained				25	47	47
			Number of ECDE centres participating in tree planting	-	-	-	1,066	1,066	1,070
			Number of public ECD Centres under school feeding program.	1,066	1,066	1,066	1,066	1,066	1,070
			Number of public ECD pupils benefitting from	640,000	64,887	65,000	66,000	79,877	87,865

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			school feeding programs.						
SP 2.2: Bursaries	Directorate of Education	Improved access to quality education	Amount of fund allocated/disbursed for bursaries (Kshs.)	120M	390M	416M	195M	214.5M	235.95M
			Number of bursary beneficiaries	16,000	93,422	50,000	50,000	55,000	60,500
SP 2.3: ECD Infrastructure development	Directorate of Education	Improved access and quality of infrastructure	Number of new ECDE centres of excellence constructed	2	-	2	2	5	4
			Number of new ECDE classrooms constructed, equipped and installed with water tank	40	87	40	110	121	133
			Number of ECDE facilities adapted for special needs constructed	2	1	2	5	7	10
			Number of ECDE classrooms equipped	100	395	100	200	250	300
			Number of special needs (visually impaired, hearing impaired & mentally impaired) ECDE classrooms equipped	-	-	-	2	2	2
			Number of ECDE classrooms renovated	40	4	40	30	33	36
			Number of schools equipped with	50	7	50	50	70	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			outdoor play equipment						
			Number of new ECDE pupils' toilets blocks constructed	34	18	34	40	44	48
			Number of new ECDE staff toilets constructed	10	2	10	40	44	48
			Number of new kitchens constructed in ECDE centres	5	1	5	10	15	20
			Number of ECDE centres fenced and installed with a gate	5	4	5	5	5	5
			Number of ECDE centres connected to electricity	20	-	20	20	20	20
PROGRAMME 3. VOCATIONAL TRAINING									
Outcome: Improved access to quality vocational training service									
SP 3.1: Skills upgrading in vocational training	Directorate of Vocational Training	Improved quality of vocational training	County Vocational Training Act 2014 reviewed	1	-	1	1	-	-
			Number of VTC institutional buses purchased	1	-	1	1	-	-
			Number of driving trucks procured	1	-	1	4	-	-
			Number of vehicles procured				2	-	-
			Number of driving trucks refurbished /restored	-	-	-	4	-	-
			Number of VTCs graduates	2,530	-	2,530	3,062	3,262	3,462

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of VTCs graduates benefitting from start-up kits	1,200			50	50	50
			Number of vocational training instructors recruited	60	12	60	60	60	60
			Number of sensitization forums conducted	1	8	1	3	3	3
			Number of institutions participating in co-curricular activities	34	33	34	44	44	44
			Number of Sub-County vocational training officers' capacity built	13	11	13	11	11	11
			Number of VTC instructors trained	296	67	296	200	200	200
			Number of principals/deputy principles trained	-	30	-	100	100	100
			Number of BOG members trained	259	91	259	100	100	100
SP 3.2 Vocational training infrastructure development	Directorate of Vocational Training	Improved infrastructure and quality in VTCs.	Number of trainees benefiting from capitation grant and Counter fund	5,731	4,419	5,731	6,589	6,589	6,589
			Counter Funding (Kshs.)	66,289,894	56,280,384	66,289,894	72,918,883	80,210,772	88,231,849
			National Government capitation grant (Kshs.)	66,289,894	54,287,415	66,289,894	85,288,500	93,817,350	103,199,085

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of new VT centres of excellence constructed	-	-	-	1	1	1
			Number of VTCs renovated	-	-	-	2	2	2
			Number of VTCs Ablution blocks constructed	-	-	-	3	3	3
			Number of VTCs fenced and installation of gate	-	-	-	3	3	3
			Number of VTCs administration blocks constructed and equipped	-	-	-	2	2	2
			Number of VTCs hostels constructed and equipped	2	-	2	2	1	1
			Number of workshops constructed	-	6	-	2	2	2
			Number of training rooms constructed	7	-	7	5	2	2
			Number of VTCs equipped	10	10	10	10	10	10
			Number of VTCs connected to electricity	-	-	-	3	3	3
PROGRAMME 4: INFORMATION AND COMMUNICATION SERVICES.									
Outcome: Improved digital literacy.									
S.P 4.1: Public Communication and Media Services.	Directorate of ICT, e-Government and Public Communications.	Improved digital literacy and access to Government information.	Number of programs/trainings conducted at digital hubs	36	4	36	20	24	24
			Number of trainees trained	3,600	220	3,600	1,600	1,920	1,920

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of innovation forums held	2	-	-	1	3	3
			Set-up and operationalization of a production studio at the County HQ (%)	-	-	-	50	80	100
			Number of communication equipment procured	10	-	10	80	10	20
			Upgrading of the County website(%)	100	-	-	100	100	100
			Number of e-mail solutions (Zoho platform) acquired and renewed	-	-	100	300	500	700
			Implementation rate of county project branding guidelines (%)	20	-	70	75	85	100
			Number of print media (newsletters, brochures, banners etc) produced	20,000	20,000	20,000	20,000	20,000	20,000
			Number of documentaries (written/electronic) produced	10	3	10	30	20	20
			Number of feature stories (written/electronic) produced	-	-	15	25	25	25

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Digital hubs impact evaluation conducted	-	-	-	1	1	1
PROGRAMME 5: ICT INFRASTRUCTURE DEVELOPMENT AND E-GOVERNMENT SERVICES.									
Outcome: Improved infrastructure and automation of County Government services									
S.P 5.1: Network Infrastructure	Directorate of ICT, e-Government and Public Communications.	Improved access to e-Government services.	Number of digital and media centres established	3	1	3	-	3	3
			Number of existing digital hubs operationalized	-	-	-	8	3	3
			Upgrading of County data centre(%)	-	-	-	70	100	-
			Number of sites installed with LAN	4	3	-	-	4	4
			Number of sites maintained with LAN	-	-	-	5	5	5
			Number of sites installed with Wi-Fi	5	1	-	4	4	4
			Number of sites installed with internet connectivity to County and Sub-County HQs	10	4	10	12	15	18
			Number of sites installed/renewal with data security (firewalls) measures	9	-	-	-	1	1
S.P 5.2: Hardware and Software Platforms.		Improved efficiency of operations and	Number of technical systems specifications developed for departments	As per Departmental requests	3	As per Departmental requests	As per Departmental requests	As per Departmental requests	As per Departmental requests

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		enhanced security.	Number of sites connected with CCTV	4	-	3	-	5	5
			Number of existing sites with CCTV systems maintained	-	-	-	10	10	10
			Number of sites connected with solar/generator power backup systems (Digital hubs, Data Centre)	9	-	-	12	3	3
			Number of staff trained on data protection amd cyber security	-	-	7	25	25	25
S P 5.3: E-government services	Directorate of ICT, e-Government and Public Communications.	County automated systems integrated	Number of information systems acquired	-	-	-	-	1	1
			Rate of integration of County systems(%)			20	40	60	80
			Number of staff trained as system users, e.g HRMIS, PMIS, Revenue systems, CAMS			50	300	1,000	2,000
			Number of information systems maintained and upgraded			2	3	3	3

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: ADMINISTRATION AND PLANNING SERVICES						
SP 1.1: Administration	586,648,990	279,002,207	178,601,009	236,426,175	260,068,792	286,075,671
SP 1.2: Personnel Services	606,746,121	509,220,578	658,934,055	633,144,888	696,459,377	766,105,314
Total Expenditure Prog 1	**1,193,395,111**	**788,222,785**	**837,535,064**	**869,571,063**	**956,528,169**	**1,052,180,986**
Programme 2: PROMOTION OF EARLY CHILDHOOD EDUCATION AND DEVELOPMENT						
SP 2.1: Promotion of Early Childhood Education	226,434,612	205,954,808	236,814,635	334,950,000	368,445,000	405,289,500
SP 2.2: Bursaries	433,743,981	433,743,981	396,062,172	519,836,356	571,819,992	629,001,991
SP 2.3: ECD Infrastructure Development	5,500,000		7,418,018	28,800,000	31,680,000	34,848,000
Total Expenditure Prog 2	**665,678,593**	**639,698,789**	**640,294,825**	**883,586,356**	**971,944,992**	**1,069,139,491**
Programme 3: VOCATIONAL TRAINING AND SKILLS UPGRADING						
SP 3.1: Skills Upgrading in Vocational Training	85,022,834	83,314,317	100,027,121	106,175,422	116,792,964	128,472,261
SP 3.2: Vocational Development	78,789,894	66,285,000	86,481,796	93,870,075	103,257,083	113,582,791
Total Expenditure Prog 3	**163,812,728**	**149,599,317**	**186,508,917**	**200,045,497**	**220,050,047**	**242,055,051**
Programme 4: INFORMATION AND COMMUNICATION SERVICE						
SP 4.1: Public Communication and Media Services	12,376,665	2,934,999	10,136,490	11,961,228	13,157,351	14,473,086
Total Expenditure Prog 4	**12,376,665**	**2,934,999**	**10,136,490**	**11,961,228**	**13,157,351**	**14,473,086**
Programme 5: INFRASTRUCTURE DEVELOPMENT AND e-GOVERNMENT SERVICES						
SP 5.1: Network Infrastructure	-			500,000	550,000	605,000
SP 5.2: Hardware and Software Platforms	-		500,000	8,500,000	9,350,000	10,285,000
SP 5.3: e-Government Services	12,549,794	1,272,152	9,249,068	11,703,553	12,873,908	14,161,299
Total Expenditure Prog 5	**12,549,794**	**1,272,152**	**9,749,068**	**20,703,553**	**22,773,908**	**25,051,299**
Total Expenditure Of Vote	**2,047,812,891**	**1,581,728,042**	**1,684,224,364**	**1,985,867,697**	**2,184,454,466**	**2,402,899,913**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	567,291,891	494,514,548	622,433,072	626,082,384	688,690,623	757,559,685
2200000 Use of goods and services	89,556,431	45,124,118	98,379,526	203,323,341	223,655,675	246,021,243
2400000 Interest Payments						
2600000 Current grants and other Transfers	722,008,875	720,525,232	680,352,066	815,371,356	896,908,492	986,599,341
2700000 Social Benefits	39,454,230	14,706,030	36,500,983	7,062,504	7,768,754	8,545,629
3100000 Acquisition of Non-Financial Assets	3,625,400		4,301,283	9,000,000	9,900,000	10,890,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	559,586,170	240,573,113	164,722,434	247,493,112	272,242,423	299,466,665
Capital Transfers Govt. Agencies	66,289,894	66,285,000	77,535,000	77,535,000	85,288,500	93,817,350
Other development						
Total Expenditure of Vote	**2,047,812,891**	**1,581,728,041**	**1,684,224,364**	**1,985,867,697**	**2,184,454,466**	**2,402,899,913**

Part H. Summary of Expenditure by Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	567,291,891	494,514,548	622,433,072	626,082,384	688,690,623	757,559,685
2200000 Use of Goods and Services	26,412,420	38,429,094	10,243,389	24,168,138	26,584,952	29,243,447
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	20,000,000		20,000,000	20,000,000	22,000,000	24,200,000
2700000 Social Benefits	39,454,230	14,706,030	36,500,983	7,062,504	7,768,754	8,545,629
3100000 Acquisition of Non-Financial Assets	1,650,400			900,000	990,000	1,089,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	538,586,170	240,573,113	148,357,620	191,358,037	210,493,840	231,543,224
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**1,193,395,111**	**788,222,785**	**837,535,064**	**869,571,063**	**956,528,169**	**1,052,180,986**
Sub Programme 1.1: Administration						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	26,412,420	38,429,094	10,243,389	24,168,138	26,584,952	29,243,447
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	20,000,000		20,000,000	20,000,000	22,000,000	24,200,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,650,400			900,000	990,000	1,089,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	538,586,170	240,573,113	148,357,620	191,358,037	210,493,840	231,543,224
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**586,648,990**	**279,002,207**	**178,601,009**	**236,426,175**	**260,068,792**	**286,075,671**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	567,291,891	494,514,548	622,433,072	626,082,384	688,690,623	757,559,685
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	39,454,230	14,706,030	36,500,983	7,062,504	7,768,754	8,545,629
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**606,746,121**	**509,220,578**	**658,934,055**	**633,144,888**	**696,459,377**	**766,105,314**
PROGRAMME 2: PROMOTION OF EARLY CHILDHOOD EDUCATION						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	25,559,612	15,769,385	37,146,686	131,850,000	145,035,000	159,538,500
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	633,743,981	623,929,404	594,062,172	717,836,356	789,619,992	868,581,991
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	875,000		1,667,949	5,100,000	5,610,000	6,171,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	5,500,000		7,418,018	28,800,000	31,680,000	34,848,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**665,678,593**	**639,698,789**	**640,294,825**	**883,586,356**	**971,944,992**	**1,069,139,491**
Sub Programme 2.1: Promotion of Early Childhood Education and Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	25,559,612	15,769,385	37,146,686	131,850,000	145,035,000	159,538,500
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	200,000,000	190,185,423	198,000,000	198,000,000	217,800,000	239,580,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	875,000		1,667,949	5,100,000	5,610,000	6,171,000
4100000 Acquisition of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**226,434,612**	**205,954,808**	**236,814,635**	**334,950,000**	**368,445,000**	**405,289,500**
Sub Programme 2.2: Bursaries						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	433,743,981	433,743,981	396,062,172	519,836,356	571,819,992	629,001,991
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.2)	**433,743,981**	**433,743,981**	**396,062,172**	**519,836,356**	**571,819,992**	**629,001,991**
Sub Programme 2.3: ECD Infrastructure Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	5,500,000	-	7,418,018	28,800,000	31,680,000	34,848,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.3)	**5,500,000**	**-**	**7,418,018**	**28,800,000**	**31,680,000**	**34,848,000**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 3: VOCATIONAL TRAINING AND SKILLS UPGRADING						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	16,257,940	15,781,990	32,003,893	26,640,422	29,304,464	32,234,911
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	68,264,894	67,532,327	66,289,894	77,535,000	85,288,500	93,817,350
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		1,733,334	2,000,000	2,200,000	2,420,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	12,500,000		8,946,796	16,335,075	17,968,583	19,765,441
Capital Transfers to Govt. Agencies	66,289,894	66,285,000	77,535,000	77,535,000	85,288,500	93,817,350
Other Development						
Total Expenditure Prog 3	**163,812,728**	**149,599,317**	**186,508,917**	**200,045,497**	**220,050,047**	**242,055,051**
Sub Programme 3.1: Skills Upgrading in Vocational Training						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	16,257,940	15,781,990	32,003,893	26,640,422	29,304,464	32,234,911
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	68,264,894	67,532,327	66,289,894	77,535,000	85,288,500	93,817,350
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	500,000		1,733,334	2,000,000	2,200,000	2,420,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.1)	**85,022,834**	**83,314,317**	**100,027,121**	**106,175,422**	**116,792,964**	**128,472,261**
Sub Programme 3.2: Vocational Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	12,500,000		8,946,796	16,335,075	17,968,583	19,765,441
Capital Transfers to Govt. Agencies	66,289,894	66,285,000	77,535,000	77,535,000	85,288,500	93,817,350
Other Development						
Total Expenditure (SP 3.2)	**78,789,894**	**66,285,000**	**86,481,796**	**93,870,075**	**103,257,083**	**113,582,791**
PROGRAMME 4: INFORMATION AND COMMUNICATION SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	9,076,665	2,934,999	9,736,490	8,961,228	9,857,351	10,843,086
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	300,000		400,000	500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	3,000,000			2,500,000	2,750,000	3,025,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 4	**12,376,665**	**2,934,999**	**10,136,490**	**11,961,228**	**13,157,351**	**14,473,086**
Sub Programme 4.1: Public Communication and Media Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	9,076,665	2,934,999	9,736,490	8,961,228	9,857,351	10,843,086
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	300,000		400,000	500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets	3,000,000			2,500,000	2,750,000	3,025,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 4.1)	**12,376,665**	**2,934,999**	**10,136,490**	**11,961,228**	**13,157,351**	**14,473,086**
PROGRAMME 5: INFRASTRUCTURE DEVELOPMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,249,794	1,272,152	9,249,068	11,703,553	12,873,908	14,161,299
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	300,000		500,000	500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				8,500,000	9,350,000	10,285,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 5	**12,549,794**	**1,272,152**	**9,749,068**	**20,703,553**	**22,773,908**	**25,051,299**
Sub Programme 5.1: Network Infrastructure						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 5.1)	**-**	**-**	**-**	**500,000**	**550,000**	**605,000**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub Programme 5.2: Hardware and Software Platforms						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			500,000		-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets				8,500,000	9,350,000	10,285,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 5.2)	**-**	**-**	**500,000**	**8,500,000**	**9,350,000**	**10,285,000**
Sub Programme 5.3: e-Government Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,249,794	1,272,152	9,249,068	11,703,553	12,873,908	14,161,299
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	300,000				-	-
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets					-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 5.3)	**12,549,794**	**1,272,152**	**9,249,068**	**11,703,553**	**12,873,908**	**14,161,299**
Total Expenditure of Vote	**2,047,812,891**	**1,581,728,042**	**1,684,224,364**	**1,985,867,697**	**2,184,454,466**	**2,402,899,913**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
EARLY CHILDHOOD DEVELOPMENT EDUCATION	Chief Principal Graduate ECDE Teacher/Director (R)	1	1	0	0	0	0
	Senior Principal Graduate ECDE Teachers/Deputy Director (Q)	1	0	0	0	0	0
	Principal Graduate ECDE Teacher I/Assistant director (P)	2	0	0	0	1	1
	Principal ECDE graduate teacher I (N)	11	1	0	0	0	0
	Graduate/Senior ECDE Teacher I (M)	32	0	0	0	2	0
	Graduate ECDE Teacher I /Graduate ECDE Teacher I/Senior ECDE Teacher II (L)	51	2	0	0	0	60
	Assistant ECDE Teacher II/ Assistant ECDE teacher I/ECDE Teacher III/II/ Senior Assistant/ECDE Teacher II (K)						
	ECDE Teacher II (J)	2018	860	0	350	350	350
	ECDE Teacher III (H)						
	Assistant ECDE Teacher II (G)						
	Nursery School Headteacher	0	4	0	0	0	0
	Nursery Teacher I	0	9	0	0	0	0
VOCATIONAL TRAINING	Director Vocational Education and Training (R)	1	0	1	0	0	0
	Deputy (Senior) Director Vocational Education and Training (Q)- Academic/Administration	1	0	0	0	0	0
	Assistant Vocational Education and Training (P)	2	0	0	0	1	1
	Principal Vocational Education and Training Officer (N)	3	1	0	2	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Chief Vocational Education and Training officer (M)	6	0	0	3	2	0
	Vocational Education and Training Officer / Senior Vocational Education and Training officer (K/L)	13	13	0	0	0	0
	Principal Youth Polytechnic Instructor (N)	54	1	0	2	0	0
	Chief Youth Polytechnic instructor (M)	60	2	0	3	2	0
	Senior Youth Polytechnic instructor (L)	80	5	0	3	2	0
	Youth Polytechnic Instructor I (K)	100	6	0	60	4	0
	Youth Polytechnic Instructor III/ Youth Polytechnic Instructor II (H/J)	445	141	23	60	60	60
Directorate of IT	Director of ICT (R)	1	0	1	0	0	0
	Deputy Director of ICT (Q)	1	1	0	0	0	0
	Assistant Director of ICT (P)	2	0	0	0	0	1
	Principal Information Communication Technology Officer (N)	14	0	0	2	2	3
	Chief Information Communication Technology Officer (M)	21	3	0	0	2	0
	Information Communication Technology Officer I/ senior Information Communication Technology Officer (K/L)	20	4	0	6	6	4
	ICT Officer III/ Information Communication Technology Officer II (H/J)	30	6	8	6	6	4
	Computer Operations Supervisor/ Programmer (G)	0	6	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Directorate of Communication	Director Public Communication (R)	1	0	0	0	0	0
	Deputy Director Public Communication (Q)	1	1	0	0	0	0
	Assistant Director Public Communication (P)	1	0	0	0	0	0
	Principal Public Communication Officer (N)	2	0	0	1	0	0
	Principal Public Communication Officer (M)	3	1	0	0	0	0
	Senior Public Communications Officer (L)	7	0	0	0	0	0
	Public Communications Officer I (K)	8	0	0	0	5	0
	Public Communication Officer III/ Public Communications Officer II (H/J)	10	4	0	5	5	0
Total Funded Positions		**3003**	**1072**	**33**	**503**	**450**	**484**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4586000101 Headquaters	**2110100 Basic Salaries - Permanent Employees**	**421,522,510**	**463,674,761**	**510,042,237**
	2110101 Basic Salaries - Civil Service	421,522,510	463,674,761	510,042,237
	2110200 Basic Wages - Temporary Employees	**6,024,297**	**6,626,727**	**7,289,399**
	2110201 Contractual Employees	2,179,200	2,397,120	2,636,832
	2110202 Casual Labour - Others	3,845,097	4,229,607	4,652,567
	2110300 Personal Allowance - Paid as Part of Salary	**131,507,770**	**144,658,547**	**159,124,402**
	2110301 House Allowance	72,500,290	79,750,319	87,725,351
	2110302 Honoraria	100,000	110,000	121,000
	2110314 Transport Allowance	51,408,000	56,548,800	62,203,680
	2110320 Leave Allowance	5,259,280	5,785,208	6,363,729
	2110399 Personal Allowances paid - Oth	2,240,200	2,464,220	2,710,642
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**67,027,806**	**73,730,587**	**81,103,645**
	2120103 Employer Contribution to Staff Pensions Scheme	67,027,806	73,730,587	81,103,645
	2210100 Utilities Supplies and Services	**2,600,000**	**2,860,000**	**3,146,000**
	2210101 Electricity	2,000,000	2,200,000	2,420,000
	2210102 Water and sewerage charges	600,000	660,000	726,000
	2210200 Communication, Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	600,000	660,000	726,000
	2210202 Internet Connections	200,000	220,000	242,000
	2210203 Courier and Postal Services	100,000	110,000	121,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,800,000**	**7,480,000**	**8,228,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	2,000,000	2,200,000	2,420,000
	2210303 Daily Subsistence Allowance	1,300,000	1,430,000	1,573,000
	2210399 Domestic Travel and Subs. - Others	2,500,000	2,750,000	3,025,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,000,000**	**1,100,000**	**1,210,000**
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	550,000	605,000
	2210403 Daily Subsistence Allowance	500,000	550,000	605,000
	2210500 Printing , Advertising and Information Supplies and Services	**2,100,000**	**2,310,000**	**2,541,000**
	2210502 Publishing and Printing Services	500,000	550,000	605,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	300,000	330,000	363,000

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	550,000	605,000
	2210505 Trade Shows and Exhibitions	500,000	550,000	605,000
	2210599 Printing, Advertising - Other	300,000	330,000	363,000
	2210700 Training Expenses	**2,100,000**	**2,310,000**	**2,541,000**
	2210708 Trainer Allowance	500,000	550,000	605,000
	2210714 Gender Mainstreaming	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	1,500,000	1,650,000	1,815,000
	2210800 Hospitality Supplies and Services	**2,000,000**	**2,200,000**	**2,420,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2211000 Specialised Materials and Supplies	**500,000**	**550,000**	**605,000**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	550,000	605,000
	2211100 Office and General Supplies and Services	**550,000**	**605,000**	**665,500**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	450,000	495,000	544,500
	2211199 Office and General Supplies -	100,000	110,000	121,000
	2211300 Other Operating Expenses	**2,868,138**	**3,154,952**	**3,470,447**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	110,000	121,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	1,768,138	1,944,952	2,139,447
	2211320 Temporary Committees Expenses	1,000,000	1,100,000	1,210,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,200,000	2,420,000
	2220200 Routine Maintenance - Other Assets	**750,000**	**825,000**	**907,500**
	2220202 Maintenance of Office Furniture and Equipment	250,000	275,000	302,500
	2220205 Maintenance of Buildings and Stations -- Non-Residential	100,000	110,000	121,000
	2220210 Maintenance of Computers, Software, and Networks	400,000	440,000	484,000
	2640100 Scholarships and other Educational Benefits	**20,000,000**	**22,000,000**	**24,200,000**
	2649999 Scholarships and Other Educ. -	20,000,000	22,000,000	24,200,000
	2710100 Government Pension and Retirement Benefits	**7,062,504**	**7,768,754**	**8,545,630**
	2710102 Gratuity - Civil Servants	2,219,784	2,441,762	2,685,939
	2710111 NSSF Pensions	4,842,720	5,326,992	5,859,691
	3111000 Purchase of Office Furniture and General Equipment	**700,000**	**770,000**	**847,000**
	3111001 Purchase of Office Furniture and Fittings	700,000	770,000	847,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**200,000**	**220,000**	**242,000**

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates 2027/2028**	**2028/2029**
	3111499 Research, Feasibility Studies	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**678,213,025**	**746,034,328**	**820,637,760**
	Net Expenditure..... KShs.	**678,213,025**	**746,034,328**	**820,637,760**
4586000100 Education ICT E Gov and Public Communication	**Net Expenditure..... KShs.**	**678,213,025**	**746,034,328**	**820,637,760**
4586000201 Headquarters	**2210200 Communication, Supplies and Services**	**3,350,000**	**3,685,000**	**4,053,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	350,000	385,000	423,500
	2210202 Internet Connections	3,000,000	3,300,000	3,630,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,261,228**	**2,487,351**	**2,736,086**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	275,000	302,500
	2210302 Accommodation - Domestic Travel	750,000	825,000	907,500
	2210303 Daily Subsistence Allowance	700,000	770,000	847,000
	2210399 Domestic Travel and Subs. - Others	561,228	617,351	679,086
	2210500 Printing , Advertising and Information Supplies and Services	**350,000**	**385,000**	**423,500**
	2210502 Publishing and Printing Services	350,000	385,000	423,500
	2210700 Training Expenses	**1,300,000**	**1,430,000**	**1,573,000**
	2210703 Production and Printing of Training Materials	200,000	220,000	242,000
	2210708 Trainer Allowance	300,000	330,000	363,000
	2210799 Training Expenses - Other (Bud	800,000	880,000	968,000
	2210800 Hospitality Supplies and Services	**500,000**	**550,000**	**605,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	275,000	302,500
	2210802 Boards, Committees, Conferences and Seminars	250,000	275,000	302,500
	2211000 Specialised Materials and Supplies	**250,000**	**275,000**	**302,500**
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	275,000	302,500
	2211100 Office and General Supplies and Services	**950,000**	**1,045,000**	**1,149,500**
	2211102 Supplies and Accessories for Computers and Printers	700,000	770,000	847,000
	2211199 Office and General Supplies -	250,000	275,000	302,500
	3111000 Purchase of Office Furniture and General Equipment	**500,000**	**550,000**	**605,000**
	3111009 Purchase of other Office Equipment	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**9,461,228**	**10,407,351**	**11,448,086**
	Net Expenditure..... KShs.	**9,461,228**	**10,407,351**	**11,448,086**
4586000200 Info & Communication	**Net Expenditure..... KShs.**	**9,461,228**	**10,407,351**	**11,448,086**

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
4586000301 Headquarters	**2210200 Communication, Supplies and Services**	**4,350,000**	**4,785,000**	**5,263,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	350,000	385,000	423,500
	2210207 Purchase of bandwith capacity	4,000,000	4,400,000	4,840,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,150,000**	**3,465,000**	**3,811,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	275,000	302,500
	2210302 Accommodation - Domestic Travel	1,000,000	1,100,000	1,210,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210399 Domestic Travel and Subs. - Others	900,000	990,000	1,089,000
	2210500 Printing , Advertising and Information Supplies and Services	**100,000**	**110,000**	**121,000**
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210700 Training Expenses	**800,000**	**880,000**	**968,000**
	2210799 Training Expenses - Other (Bud	800,000	880,000	968,000
	2210800 Hospitality Supplies and Services	**500,000**	**550,000**	**605,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	275,000	302,500
	2210802 Boards, Committees, Conferences and Seminars	250,000	275,000	302,500
	2211000 Specialised Materials and Supplies	**250,000**	**275,000**	**302,500**
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	275,000	302,500
	2211100 Office and General Supplies and Services	**1,053,553**	**1,158,908**	**1,274,799**
	2211102 Supplies and Accessories for Computers and Printers	553,553	608,908	669,799
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	300,000	330,000	363,000
	2211300 Other Operating Expenses	**300,000**	**330,000**	**363,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	330,000	363,000
	2220200 Routine Maintenance - Other Assets	**1,200,000**	**1,320,000**	**1,452,000**
	2220210 Maintenance of Computers, Software, and Networks	1,200,000	1,320,000	1,452,000
	3111000 Purchase of Office Furniture and General Equipment	**500,000**	**550,000**	**605,000**
	3111001 Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**12,203,553**	**13,423,908**	**14,766,299**
	Net Expenditure..... KShs.	**12,203,553**	**13,423,908**	**14,766,299**
4586000300 ICT Infrastructure Development	**Net Expenditure..... KShs.**	**12,203,553**	**13,423,908**	**14,766,299**
4586000401 Headquarters	**2210100 Utilities Supplies and Services**	**600,000**	**660,000**	**726,000**
	2210101 Electricity	600,000	660,000	726,000

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**9,000,000**	**9,900,000**	**10,890,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,500,000	2,750,000	3,025,000
	2210302 Accommodation - Domestic Travel	2,500,000	2,750,000	3,025,000
	2210303 Daily Subsistence Allowance	2,500,000	2,750,000	3,025,000
	2210399 Domestic Travel and Subs. - Others	1,500,000	1,650,000	1,815,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,000,000**	**1,100,000**	**1,210,000**
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	550,000	605,000
	2210403 Daily Subsistence Allowance	500,000	550,000	605,000
	2210500 Printing , Advertising and Information Supplies and Services	**1,910,000**	**2,101,000**	**2,311,100**
	2210502 Publishing and Printing Services	700,000	770,000	847,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	60,000	66,000	72,600
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210505 Trade Shows and Exhibitions	250,000	275,000	302,500
	2210599 Printing, Advertising - Other	500,000	550,000	605,000
	2210600 Rentals of Produced Assets	**500,000**	**550,000**	**605,000**
	2210604 Hire of Transport	500,000	550,000	605,000
	2210700 Training Expenses	**3,550,000**	**3,905,000**	**4,295,500**
	2210703 Production and Printing of Training Materials	250,000	275,000	302,500
	2210708 Trainer Allowance	300,000	330,000	363,000
	2210799 Training Expenses - Other (Bud	3,000,000	3,300,000	3,630,000
	2210800 Hospitality Supplies and Services	**3,500,000**	**3,850,000**	**4,235,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,320,000	1,452,000
	2210802 Boards, Committees, Conferences and Seminars	1,200,000	1,320,000	1,452,000
	2210809 Board Allowance	1,100,000	1,210,000	1,331,000
	2211000 Specialised Materials and Supplies	**3,230,422**	**3,553,464**	**3,908,811**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,630,422	2,893,464	3,182,811
	2211016 Purchase of Uniforms and Clothing - Staff	600,000	660,000	726,000
	2211100 Office and General Supplies and Services	**550,000**	**605,000**	**665,500**
	2211102 Supplies and Accessories for Computers and Printers	250,000	275,000	302,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211199 Office and General Supplies -	100,000	110,000	121,000
	2211300 Other Operating Expenses	**1,200,000**	**1,320,000**	**1,452,000**

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	220,000	242,000
	2211320 Temporary Committees Expenses	1,000,000	1,100,000	1,210,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,000,000**	**1,100,000**	**1,210,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,100,000	1,210,000
	2220200 Routine Maintenance - Other Assets	**600,000**	**660,000**	**726,000**
	2220202 Maintenance of Office Furniture and Equipment	200,000	220,000	242,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	200,000	220,000	242,000
	2220210 Maintenance of Computers, Software, and Networks	200,000	220,000	242,000
	2640500 Other Capital Grants and Transfers	**77,535,000**	**85,288,500**	**93,817,350**
	2640599 Other Capital Grants and Trans	77,535,000	85,288,500	93,817,350
	3111000 Purchase of Office Furniture and General Equipment	**1,800,000**	**1,980,000**	**2,178,000**
	3111001 Purchase of Office Furniture and Fittings	700,000	770,000	847,000
	3111005 Purchase of Photocopiers	500,000	550,000	605,000
	3111009 Purchase of other Office Equipment	600,000	660,000	726,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**200,000**	**220,000**	**242,000**
	3111112 Purchase of Software	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**106,175,422**	**116,792,964**	**128,472,261**
	Net Expenditure..... KShs.	**106,175,422**	**116,792,964**	**128,472,261**
4586000400 Vocational Training	**Net Expenditure..... KShs.**	**106,175,422**	**116,792,964**	**128,472,261**
4586000501 Headquarters	**2210100 Utilities Supplies and Services**	**2,050,000**	**2,255,000**	**2,480,500**
	2210101 Electricity	1,000,000	1,100,000	1,210,000
	2210102 Water and sewerage charges	1,000,000	1,100,000	1,210,000
	2210103 Gas expenses	50,000	55,000	60,500
	2210200 Communication, Supplies and Services	**3,000,000**	**3,300,000**	**3,630,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,200,000	2,420,000
	2210202 Internet Connections	500,000	550,000	605,000
	2210203 Courier and Postal Services	500,000	550,000	605,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**11,000,000**	**12,100,000**	**13,310,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,700,000	2,970,000	3,267,000
	2210302 Accommodation - Domestic Travel	2,800,000	3,080,000	3,388,000
	2210303 Daily Subsistence Allowance	2,500,000	2,750,000	3,025,000
	2210399 Domestic Travel and Subs. - Others	3,000,000	3,300,000	3,630,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,500,000**	**1,650,000**	**1,815,000**

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	550,000	605,000
	2210403 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**6,000,000**	**7,260,000**	**7,986,000**
	2210502 Publishing and Printing Services	1,500,000	1,815,000	1,996,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	500,000	605,000	665,500
	2210504 Advertising, Awareness and Publicity Campaigns	1,500,000	1,815,000	1,996,500
	2210505 Trade Shows and Exhibitions	1,500,000	1,815,000	1,996,500
	2210599 Printing, Advertising - Other	1,000,000	1,210,000	1,331,000
	2210600 Rentals of Produced Assets	**1,000,000**	**1,210,000**	**1,331,000**
	2210604 Hire of Transport	1,000,000	1,210,000	1,331,000
	2210700 Training Expenses	**4,500,000**	**5,445,000**	**5,989,500**
	2210703 Production and Printing of Training Materials	1,000,000	1,210,000	1,331,000
	2210708 Trainer Allowance	500,000	605,000	665,500
	2210799 Training Expenses - Other (Bud	3,000,000	3,630,000	3,993,000
	2210800 Hospitality Supplies and Services	**6,600,000**	**7,821,000**	**8,603,100**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,000	3,025,000	3,327,500
	2210802 Boards, Committees, Conferences and Seminars	2,500,000	3,025,000	3,327,500
	2210805 National Celebrations	100,000	121,000	133,100
	2210809 Board Allowance	1,500,000	1,650,000	1,815,000
	2211000 Specialised Materials and Supplies	**81,000,000**	**89,100,000**	**98,010,000**
	2211009 Education and Library Supplies	20,000,000	22,000,000	24,200,000
	2211018 Purchase of Uniforms and Clothing - Trainees	61,000,000	67,100,000	73,810,000
	2211100 Office and General Supplies and Services	**3,800,000**	**4,180,000**	**4,598,000**
	2211102 Supplies and Accessories for Computers and Printers	2,700,000	2,970,000	3,267,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	900,000	990,000	1,089,000
	2211199 Office and General Supplies -	200,000	220,000	242,000
	2211300 Other Operating Expenses	**5,600,000**	**6,160,000**	**6,776,000**
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	100,000	110,000	121,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	3,000,000	3,300,000	3,630,000
	2211320 Temporary Committees Expenses	2,500,000	2,750,000	3,025,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,900,000**	**2,090,000**	**2,299,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,900,000	2,090,000	2,299,000
	2220200 Routine Maintenance - Other Assets	**3,900,000**	**4,290,000**	**4,400,000**
	2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,100,000	1,210,000

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220204 Maintenance of Buildings -- Residential	600,000	660,000	660,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	800,000	880,000	880,000
	2220210 Maintenance of Computers, Software, and Networks	1,500,000	1,650,000	1,650,000
	2640100 Scholarships and other Educational Benefits	**519,836,356**	**571,819,992**	**571,819,992**
	2649999 Scholarships and Other Educ. -	519,836,356	571,819,992	571,819,992
	2640500 Other Capital Grants and Transfers	**198,000,000**	**217,800,000**	**217,800,000**
	2640599 Other Capital Grants and Trans	198,000,000	217,800,000	217,800,000
	3111000 Purchase of Office Furniture and General Equipment	**4,200,000**	**4,620,000**	**4,620,000**
	3111001 Purchase of Office Furniture and Fittings	2,000,000	2,200,000	2,200,000
	3111005 Purchase of Photocopiers	1,200,000	1,320,000	1,320,000
	3111009 Purchase of other Office Equipment	1,000,000	1,100,000	1,100,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**200,000**	**220,000**	**220,000**
	3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	200,000	220,000	220,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**500,000**	**550,000**	**605,000**
	3111305 Purchase of tree seeds and seedlings	500,000	550,000	605,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**200,000**	**220,000**	**242,000**
	3111499 Research, Feasibility Studies	200,000	220,000	242,000
	Gross Expenditure..... KShs.	**854,786,356**	**942,090,992**	**956,535,092**
	Net Expenditure..... KShs.	**854,786,356**	**942,090,992**	**956,535,092**
4586000500 Early Childhood education	**Net Expenditure..... KShs.**	**854,786,356**	**942,090,992**	**956,535,092**
4586000000 EDUCATION ICT E GOV & PUBLIC COMMUNICATION	**Net Expenditure..... KShs.**	**1,660,839,584**	**1,828,749,543**	**1,931,859,498**

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4586000101 Headquaters	**3110200 Construction of Building**	135,300,474	148,830,523	163,713,576
	3110201 Residential Buildings (including hostels)	9,107,075	10,017,783	11,019,561
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	124,093,399	136,502,740	150,153,015
	3110299 Construction of Buildings - Ot	2,100,000	2,310,000	2,541,000
	3110300 Refurbishment of Buildings	5,700,000	6,270,000	6,897,000
	3110302 Refurbishment of Non-Residential Buildings	5,700,000	6,270,000	6,897,000
	3110500 Construction and Civil Works	30,370,679	33,407,747	36,748,522
	3110504 Other Infrastructure and Civil Works	30,370,679	33,407,747	36,748,522
	3111100 Purchase of Specialised Plant, Equipment and Machinery	19,986,884	21,985,573	24,184,130
	3111109 Purchase of Educational Aids and Related Equipment	19,986,884	21,985,573	24,184,130
	Gross Expenditure..... KShs.	**191,358,037**	**210,493,843**	**231,543,228**
	NET EXPENDITURE KShs.	**191,358,037**	**210,493,843**	**231,543,228**
4586000100 Education ICT E Gov and Public Communication	**NET EXPENDITURE KShs.**	**191,358,037**	**210,493,843**	**231,543,228**
4586000201 Headquarters	**3110500 Construction and Civil Works**	2,500,000	2,750,000	3,025,000
	3110504 Other Infrastructure and Civil Works	2,500,000	2,750,000	3,025,000
	Gross Expenditure..... KShs.	**2,500,000**	**2,750,000**	**3,025,000**
	NET EXPENDITURE KShs.	**2,500,000**	**2,750,000**	**3,025,000**
4586000200 Info & Communication	**NET EXPENDITURE KShs.**	**2,500,000**	**2,750,000**	**3,025,000**
4586000301 Headquarters	**3111000 Purchase of Office Furniture and General Equipment**	2,000,000	2,200,000	2,420,000
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,200,000	2,420,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	6,500,000	7,150,000	7,865,000
	3111111 Purchase of ICT networking and Communications Equipment	1,800,000	1,980,000	2,178,000
	3111112 Purchase of Software	4,700,000	5,170,000	5,687,000
	Gross Expenditure..... KShs.	**8,500,000**	**9,350,000**	**10,285,000**
	NET EXPENDITURE KShs.	**8,500,000**	**9,350,000**	**10,285,000**
4586000300 ICT Infrastructure Development	**NET EXPENDITURE KShs.**	**8,500,000**	**9,350,000**	**10,285,000**
4586000401 Headquarters	**2510100 Subsidies to Non-Financial Public Enterprises**	77,535,000	85,288,500	93,817,350
	2510118 Grants to Youth Polytechnics	77,535,000	85,288,500	93,817,350
	3110200 Construction of Building	11,000,000	12,100,000	13,310,000
	3110201 Residential Buildings (including hostels)	7,000,000	7,700,000	8,470,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	2,000,000	2,200,000	2,420,000

4586 EDUCATION, ICT, e-GOVERNMENT & PUBLIC COMMUNICATION – DEVELOPMENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
			ProjectionYr1	**ProjectionYr2**
		Kshs.	**Kshs.**	**Kshs.**
	3110299 Construction of Buildings - Ot	2,000,000	2,200,000	2,420,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	5,335,075	5,868,583	6,455,441
	3111109 Purchase of Educational Aids and Related Equipment	5,335,075	5,868,583	6,455,441
	Gross Expenditure..... KShs.	**93,870,075**	**103,257,083**	**113,582,791**
	NET EXPENDITURE KShs.	**93,870,075**	**103,257,083**	**113,582,791**
4586000400 Vocational Training	**NET EXPENDITURE KShs.**	**93,870,075**	**103,257,083**	**113,582,791**
4586000501 Headquarters	**3110200 Construction of Building**	8,000,000	8,800,000	9,680,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	8,000,000	8,800,000	9,680,000
	3110500 Construction and Civil Works	10,800,000	11,880,000	13,068,000
	3110504 Other Infrastructure and Civil Works	10,800,000	11,880,000	13,068,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	10,000,000	11,000,000	12,100,000
	3111109 Purchase of Educational Aids and Related Equipment	10,000,000	11,000,000	12,100,000
	Gross Expenditure..... KShs.	**28,800,000**	**31,680,000**	**34,848,000**
	NET EXPENDITURE KShs.	**28,800,000**	**31,680,000**	**34,848,000**
4586000500 Early Childhood education	**NET EXPENDITURE KShs.**	**28,800,000**	**31,680,000**	**34,848,000**
4586000000 EDUCATION ICT E GOV & PUBLIC COMMUNICATION	**NET EXPENDITURE KShs.**	**325,028,112**	**357,530,926**	**393,284,019**

VOTE 4587

YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY

Total expenditure summary 2026/27 and projected estimates for 2027/28 and 2028/28.
The estimates of the amount required in the year ending 30th June 2026 for salaries and expenses and Capital expenses of the of the department of youth, sports gender social services including Administration, planning and support services, Gender empowerment and social inclusivity, Management and development of sports & recreation and Youth empowerment.

Part A. Vision

A socially inclusive, empowered, just and equitable society

Part B. Mission

To promote sports, gender equality and equity, social inclusion and empowerment, diverse cultural heritage and nurture talent & arts.

Part C. Strategic Objective

Programme 1: Administration, planning and support services
Objective: To provide effective and efficient service delivery
Programme 2: Gender empowerment and social inclusivity
Objective: To promote gender equality and socioeconomic empowerment
Programme 3: Management and development of sports & recreation
Objective: To showcase, nurture & develop sports and provide recreation services
Programme 4: Youth empowerment
Objective: To provide youth empowerment opportunities

Part D. Performance Overview and Background for Programmes

The sub-sector operates under four programmes and 8 sub programmes to fulfil its mandate. The programmes include: Administration, Planning and support services which focuses on the overall management and support functions of the department to ensure efficient service delivery; Gender Empowerment and Social Inclusivity that aims to promote socio-economic empowerment and ensure gender equality ; Management and development of sports and recreation which is responsible for the development of sports infrastructure, promotion and coordination of sporting activities within the county; Youth empowerment programme that focuses on engaging and empowering youth in county development and coordinating youth-related issues.

The approved budget for the sector during the period 2022/23, 2023/24 and 2024/25 was Ksh 391,590,815.00, Ksh 360,599,924 and Ksh496,377,569.30 while the actual expenditure for the period was Ksh 216,427,642, Ksh 299,816,587 and Kshs331,454,793.92 respectively which relates to 55.3%, 62% and 66.8% absorption rate respectively.

During the MTEF period 2022/23-2024/25 the sector made the following achievements among others, it issued 1798 assistive/mobility devices, sensitized PWDs on AGPO and admitted 11 elderly persons at Alms house. Construction and rehabilitation of socials halls i.e. Dundori, Viwandani, Maai Mahiu, Elburgon social hall, Githioro and kayole. Grading of sports grounds i.e. Jewathu, Kamkunji, Kirathimo and Kariandusi, implementation of ward sports allocation and youth empowerment allocation through purchase and distribution of assorted sports equipment and youth empowerment items. Training of 170 referees and coaches, nurturing of 667 sports talents, organizing 10 tournaments and sponsoring sports disciplines in sports calendar events such as KICOSCA games, KYISA and EALASCA games. Further 11 community sensitization forum on GBV were organized, activation of GBV clusters in all sub counties and marking of International days i.e. international women day, international day for girl child, 16 days of activism against GBV and international Youth week. Engagement of stakeholders through forums bringing together partners engaging in youth programs, capacity building of Youth focal persons from different county departments, organizing market exhibition for the youths 'Soko ya Vijana' and establishment of two production hubs for training of the youths on different textile making, ICT skills and music production.

The challenges encountered during the period included delay in disbursement of funds, Insufficient budgetary allocations, low staffing level project implementation delays due to land encroachment, land disputes, reallocation of development budget and contractors pulling out. Going forward the department requires increased resource allocation, releasing of funds on time, enhanced staff recruitment and securing the developed infrastructure, proper planning for projects before inception and aligning spending to budget allocation.
During the Medium-Term period 2026/27-2028/29, the sector prioritizes to implement four programmes; Administration, Planning and Support Services Programme aims to effectively and efficiently deliver services to clients and stakeholders, training of staff on asset management, recruiting 20 new staff, promoting 10 staff and generation of timely quarterly and -annual reports.
Gender empowerment and social inclusivity prioritize continuous training of 11 gender focal persons every year; approval, launch and implementation of Gender Policy; conducting 4 gender mainstreaming workshops annually, 11 community sensitization forums; marking all the 4 international days and at least one stakeholder forums per year; holding 12 Gender

Technical Working Group workshops and 100% management of all GBV cases reported in the GBV information system, rescue and rehabilitation of 270 street children; sensitization of 120 young breastfeeding mothers; conducting 11 trainings yearly on care and support for the PWDs and the elderly. Renovation and rehabilitation of the ALMS house and 22 social halls and construction of 2 social halls by 2029.

Management and development of sports & recreation plans to rehabilitate 9 stadia, 100% completion of Keringet high altitude sports Centre, nurturing of 10,000 sports men and women; sponsoring sports disciplines during sports calendar events and training of at least 1000 coaches.

Youth empowerment prioritizes training and mentorship of 7,500 youths across the county, sustenance of a production hubs; implementation of youth empowerment Programme through acquisition and distribution of tools and equipment to 550 youth groups finalization, approval and launch of youth policy and engagement of 46 new partners on youth programs.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Name: Administration, planning and support services									
Objective: To provide effective and efficient service delivery									
Outcome: Effective and efficient service delivery to clients and stakeholders									
SP 1.1: Administration	Chief Officer	Improved service delivery	Strategic plan developed	1	0	0	1	-	-
			Implementation rate of strategic plan	30	0	0	-	10	20
			ADP inputs prepared and submitted	1	1	1	1	1	1
			Quarterly M&E reports prepared and submitted	4	4	4	4	4	4
		Asset register developed and updated	Asset register updated (annually)	1	1	1	1	1	1
			Proportion of assets valued and tagged	40	0	0	100	100	100
			Proportion of asset ownership documents processed	30	0	0	80	100	100
			Number of officers trained on asset management	70	0	0	2	15	15
SP 1.2 :Personnel services	Chief officer	Improved human resource productivity	Compensation for employees (Ksh. M)	120.3	92	92	129.9	136.4	142.1
			Number of staff recruited	20	0	0	10	15	5
			Number of staff promoted	10	2	2	10	10	10
			Implementation rate for PC and PAS	100	100	100	100	100	100
			Number of staff trained	57	7	7	15	15	20
			Number of departmental team building activities conducted	-	-	-	2	2	1
SP 1.3 :Financial services	Chief officer	Improved financial reporting	Quarterly financial reports generated	4	4	4	4	4	4
Programme Name: Gender Empowerment And Social Inclusivity									

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Objective: To Promote Gender Equality and Socioeconomic Empowerment									
Outcome: Improved Social Inclusivity and Gender Empowerment									
SP 3.1 :Gender equality and empowerment	Director Gender	Gender equity and equality achieved	Number of gender focal persons trained	10	11	11	10	10	11
			Gender policy approved	1	0	0	1	0	0
			Quarterly gender mainstreaming workshops held	4	10	10	4	4	4
			Number of community sensitization forums held	11	16	16	11	11	10
			Number of international days marked	4	4	4	4	4	4
			Number of stakeholder forums held	1	4	4	1	1	2
		Reduced GBV	Number of workshops conducted for Sub County GBV clusters and gender TWG	12	12	12	12	12	12
			GBV rescue Centre established (%)	50	0	0	85	100	-
			Proportion of reported GBV cases resolved (%)	100	100	100	100	100	100
			GBV survivors supported (%)	100	100	100	100	100	100
		Women and teenagers empowered	Number of teenage mentorship forums on triple threat held (i.e., HIV/AID, GBV and teenage pregnancy)	33	9	9	33	33	33
			Number of dignity packs distributed	9,900	4,170	4,170	9,900	9,900	9,900
			Number of women economic empowerment forums held	55	14	14	55	55	11

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of women groups supported with empowerment tools	110	0	0	110	110	-
			Number of workshops on women leadership held	11	0	0	11	11	4
SP 3.2 :Social inclusion and empowerment	Director social services	Improved social welfare and empowerment	Quarterly PWDs' sensitization forums on AGPO held	4	1	1	4	4	4
			Number of assistive/mobility devices issued	550	500	500	650	700	750
			Amount of disability fund disbursed(Ksh M)	27.5	0	0	27.5	27.5	27.5
			Number of trainings on care and support for PWD care givers held	11	3	3	11	11	11
			Completion rate of Njoro drop-in rehabilitation centre	20	20	20	-	-	-
			Number of street children rescued and rehabilitated	60	10	10	120	120	50
			Number of young breast-feeding mothers sensitized	20	0	0	30	40	50
			Number of trainings on care and support for the elderly	11	0	0	11	11	11
			Alms house rehabilitated	1	1	0	1	-	-
			Number of elderly persons admitted at Alms House	16	3	3	24	27	30
			Vulnerable persons' skills database developed	1	0	0	1	-	-
			Number of business linkages meetings organized	4	0	0	6	8	8
			Number of community day care centers established	2	0	0	2	2	-
			Number of social halls renovated and equipped	2	3	3	2	-	1

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of social halls constructed	1	3	3	1	-	1
			Number of sensitization forums for HIV/AIDS care and support groups held	11	0	0	11	11	3
			Number of sensitization forums on drugs and substance abuse held	11	0	0	11	11	3
Programme Name: Management and development of sports & recreation									
Objective: To showcase, nurture & develop sports and provide recreation services									
Outcome: Nurtured talents and psychosocial wellness									
SP 4.1 :Development and management of sports infrastructure	Director sports	Improved sports infrastructure	Number of stadia rehabilitated	2	0	0	3	3	3
			Number of sports grounds graded	3	0	0	3	3	3
			Completion rate of high altitude Keringet sports academy	60%	0	0	90	100	-
			Number of sports Centre established	2	3	3	2	2	2
			Number of sports facilities equipped	1	3	3	1	1	1
SP 4.2 :Promotion of sports development and recreation		Improved sports development and recreation	Number of sports men nurtured	750	45	45	1,250	1,500	1,500
			Number of sports women nurtured	750	45	45	1,250	1,500	1,500
			Governor's Cup tournament organized	1	0	0	1	1	1
			Number of sports disciplines participating in KICOSCA	15	10	10	17	18	19
			Number of sports disciplines participating in EALASCA	6	3	3	7	7	7
			Number of sports disciplines						
			participating in KYISA games	3	3	3	3	3	3

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of new sports disciplines formed	6	7	7	8	9	9
			Number of athletes participating in City marathon	1100	0	0	1300	1400	1500
			Number of clubs/ federations funded	12	6	6	16	18	20
			Number of coaches and referees trained	220	0	0	440	550	660
			Number of technical staff trained	9	0	0	9	9	9
			Number of PWDs' sports events organized	4	4	4	6	7	8
			Number of teams/ clubs/organizations registered	15	10	10	25	30	35
			Number of Sports equipment acquired and distributed	2700	2900	2900	3100	3300	3500
			Quarterly sports fund M&E reports	4	0	0	4	4	4
Programme Name: Youth Empowerment									
Objective: To Provide Youth Empowerment Opportunities									
Outcome: An Empowered Youth									
SP 5.1 :Youth empowerment	Director of Youth Affairs	Increased youth empowerment opportunities	Number of youths trained	2,200	350	350	2,60	2,80	300
			Number of trainings conducted	8	25	25	10	11	10
			Number of youths engaged in the youth mentorship Programme	250	130	130	150	200	300
			Number of Soko ya Vijana events held	8	1	1	1	1	1
			Number of production hubs established	1	1	1	1	-	-

Sub Programme	Delivery Unit	Key Output	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			Number of youth groups supported with tools and equipment	200	100	100	100	120	130
			Number of individual youths supported with tools and equipment	500	200	200	200	220	250
			Number of youths recruited by CPSB	500	2	2	5	10	20
			Number of youths reached with IEC materials	700	700	700	750	800	850
			Number of stakeholders' fora held	5	5	5	7	8	5
			Number of departments and municipalities offering youth friendly services	12	12	12	15	15	15
			Number of partners engaged on youth programs	12	12	12	16	20	10
			Youth policy developed	1	0	0	1	-	-
			Number of youth/ essential days marked	7	1	1	7	7	1

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: Administration, Planning and Support Services						
SP 1.1 Administration and Support Services	244,272,725	152,269,118	53,846,742	74,166,928	81,583,621	89,741,983
SP 1.2 Personnel Services	126,023,171	93,779,051	54,772,095	65,692,441	72,261,685	79,487,854
SP 1:3 Financial Services	550,000		500,000	500,000	550,000	605,000
Total Expenditure Prog 1	**370,845,896**	**246,048,168**	**109,118,837**	**140,359,369**	**154,395,306**	**169,834,837**
Programme 2: Gender Empowerment and Social Inclusivity						
SP 2.1 Gender Equality and Empowerment	5,010,000	1,509,600	4,600,000	7,250,214	7,975,235	8,772,759
SP 2.2 Social Inclusion and Empowerment	39,802,800	19,976,736	39,880,777	8,727,688	9,600,457	10,560,502
Total Expenditure Prog 2	**44,812,800**	**21,486,336**	**44,480,777**	**15,977,902**	**17,575,692**	**19,333,261**
Programme 3: Management and Development of Sports & Recreation						
SP 3.1 Development and Management of Sports Infrastructure	8,625,588	7,831,385	10,000,000	-	-	-
SP 3.2 Promotion of Sports Development and Recreation	57,826,503	45,552,914	53,000,000	244,289,433	268,718,376	295,590,214
Total Expenditure Prog 3	**66,452,091**	**53,384,299**	**63,000,000**	**244,289,433**	**268,718,376**	**295,590,214**
Programme 4: Youth Empowerment						
SP 4.1 Youth Empowerment	14,266,782	10,535,990	132,780,012	411,662,352	452,828,587	498,111,445
Total Expenditure Prog 4	**14,266,782**	**10,535,990**	**132,780,012**	**411,662,352**	**452,828,587**	**498,111,445**
Total Expenditure Of Vote	**496,377,569**	**331,454,794**	**349,379,625**	**812,289,055**	**893,517,961**	**982,869,757**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	120,330,458	91,550,414	51,461,012	63,098,028	69,407,831	76,348,614
2200000 Use of goods and services	39,987,082	33,817,318	161,369,143	184,444,141	202,888,555	223,177,410
2400000 Interest Payments						
2600000 Current grants and other Transfers	83,084,003	44,460,314	78,400,000	200,000	220,000	242,000
2700000 Social Benefits	5,692,713	2,228,637	3,311,083	2,594,413	2,853,854	3,139,239
3100000 Acquisition of Non-Financial Assets	675,000		6,700,000	262,089,433	288,298,376	317,128,214
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	246,608,313	159,398,111	48,138,388	299,863,041	329,849,345	362,834,280
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote	**496,377,569**	**331,454,794**	**349,379,625**	**812,289,055**	**893,517,961**	**982,869,757**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	120,330,458	91,550,414	51,461,012	63,098,028	69,407,831	76,348,614
2200000 Use of Goods and Services	15,290,000	8,982,733	15,189,131	22,803,887	25,084,276	27,592,703
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	5,692,713	2,228,637	3,311,083	2,594,413	2,853,854	3,139,239
3100000 Acquisition of Non-Financial Assets	550,000		6,600,000	11,000,000	12,100,000	13,310,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	228,982,725	143,286,385	32,557,611	40,863,041	44,949,345	49,444,280
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (Prog 1)	**370,845,896**	**246,048,168**	**109,118,837**	**140,359,369**	**154,395,306**	**169,834,837**
Sub Programme 1.1: Administration Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	15,290,000	8,982,733	14,689,131	22,303,887	24,534,276	26,987,703
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			6,600,000	11,000,000	12,100,000	13,310,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	228,982,725	143,286,385	32,557,611	40,863,041	44,949,345	49,444,280
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**244,272,725**	**152,269,118**	**53,846,742**	**74,166,928**	**81,583,621**	**89,741,983**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	120,330,458	91,550,414	51,461,012	63,098,028	69,407,831	76,348,614
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	5,692,713	2,228,637	3,311,083	2,594,413	2,853,854	3,139,239
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**126,023,171**	**93,779,051**	**54,772,095**	**65,692,441**	**72,261,685**	**79,487,854**
Sub Programme 1.3 Financial Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services			500,000	500,000	550,000	605,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	550,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.3)	**550,000**	**-**	**500,000**	**500,000**	**550,000**	**605,000**
PROGRAMME 2: GENDER EMPOWERMENT AND SOCIAL INCLUSIVITY						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	16,937,800	11,486,336	11,200,000	12,777,902	14,055,692	15,461,261
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	27,800,000	10,000,000	27,600,000	200,000	220,000	242,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	75,000		100,000			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition of Non-Financial Assets			5,580,777	3,000,000	3,300,000	3,630,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (Prog 2)	**44,812,800**	**21,486,336**	**44,480,777**	**15,977,902**	**17,575,692**	**19,333,261**
SP 2.1 Gender Equality and Empowerment						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,010,000	1,509,600	4,600,000	6,250,214	6,875,235	7,562,759
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets				1,000,000	1,100,000	1,210,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**5,010,000**	**1,509,600**	**4,600,000**	**7,250,214**	**7,975,235**	**8,772,759**
SP 2.2 Social Inclusion and Empowerment						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	11,927,800	9,976,736	6,600,000	6,527,688	7,180,457	7,898,502
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	27,800,000	10,000,000	27,600,000	200,000	220,000	242,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	75,000		100,000			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets			5,580,777	2,000,000	2,200,000	2,420,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.2)	**39,802,800**	**19,976,736**	**39,880,777**	**8,727,688**	**9,600,457**	**10,560,502**

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 3: MANAGEMENT AND DEVELOPMENT OF SPORTS & RECREATION						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	2,530,000	1,092,601	2,200,000	3,200,000	3,520,000	3,872,000
2400000 Interest Payments			-			
2600000 Current Grants and Other Transfers	55,284,003	44,460,314	50,800,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	12,500			241,089,433	265,198,376	291,718,214
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	8,625,588	7,831,385	10,000,000		-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (Prog 3)	**66,452,091**	**53,384,299**	**63,000,000**	**244,289,433**	**268,718,376**	**295,590,214**
SP 3.1 Development and Management of Sports Infrastructure						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	8,625,588	7,831,385	10,000,000		-	-
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP3.1)	**8,625,588**	**7,831,385**	**10,000,000**	**-**	**-**	**-**
SP 3.2 Promotion of Sports Development and Recreation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	2,530,000	1,092,601	2,200,000	3,200,000	3,520,000	3,872,000
2400000 Interest Payments			-			

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2600000 Current Grants and Other Transfers	55,284,003	44,460,314	50,800,000		-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	12,500			241,089,433	265,198,376	291,718,214
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 3.2)	**57,826,503**	**45,552,914**	**53,000,000**	**244,289,433**	**268,718,376**	**295,590,214**
PROGRAMME 4: YOUTH EMPOWERMENT						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,229,282	2,255,649	132,780,012	145,662,352	160,228,587	176,251,445
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	37,500			10,000,000	11,000,000	12,100,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets	9,000,000	8,280,341		256,000,000	281,600,000	309,760,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (Prog 4)	**14,266,782**	**10,535,990**	**132,780,012**	**411,662,352**	**452,828,587**	**498,111,445**
Sub Programme 4.1: Youth Empowerment and Participation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	5,229,282	2,255,649	132,780,012	145,662,352	160,228,587	176,251,445
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	37,500			10,000,000	11,000,000	12,100,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Acquisition of Non-Financial Assets	9,000,000	8,280,341		256,000,000	281,600,000	309,760,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP4.1)	**14,266,782**	**10,535,990**	**132,780,012**	**411,662,352**	**452,828,587**	**498,111,445**
TOTAL EXPENDITURE	**496,377,569**	**331,454,794**	**349,379,625**	**812,289,055**	**893,517,961**	**982,869,757**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Youth directorate	Director Youth Development	1	1	0	0	0	0
	Deputy Director Youth Development	1	0	0	0	0	0
	Assistant Director Youth Development	1	0	0	0	0	0
	Principal Youth Development Officer	2	0	0	0	0	0
	Chief Youth Development Officer	4	0	0	0	0	0
	Senior Youth Development Officer	4	0	0	0	0	0
	Youth Development Officer I	4	0	0	0	0	0
	Youth Development Officer II	4	1	1	2	4	1
Gender directorate	Director Gender	1	0	1	0	0	0
	Deputy Director Gender	1	0	0	0	0	0
	Assistant Director Gender	1	1	0	0	0	0
	Principal Gender Officer	2	0	0	0	0	0
	Chief Gender Officer	4	0	0	0	0	0
	Senior Gender Officer	4	0	0	0	0	0
	Gender Officer I	4	0	0	0	0	0
	Gender Officer II	4	2	0	2	3	1
Social services	Director social development	1	1	0	0	0	0
	Deputy director social development	1	0	0	0	0	0
	Assistant director social development	1	0	0	0	0	0
	Principal social development officer/ Principal Assistant Social Development Officer	2	0	0	0	0	0
	Chief social development officer/ Chief Assistant Social Development Officer	4	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Senior social development officer/ Senior Assistant Social Development Officer	4	1	0	0	0	0
	Social development officer I/ Assistant Social Development Officer I/ Senior Social development Assistant	4	1	0	0	0	0
	Social development officer II/ Assistant Social Development Officer II/ Social development assistant I	6	1	0	0	0	0
	Assistant Social Development Officer III/ Social development assistant II	6	0	2	3	4	1
	Social development assistant III	6	2	0	0	0	0
	Principal Social Welfare Officer	1	0	0	0	0	0
	Social Deputy Principal Social Welfare Officer	1	0	0	0	0	0
	Deputy Principal Social Welfare Officer	1	0	0	0	0	0
	Chief Social Welfare Officer	4	0	0	0	0	0
	Senior Social Welfare Officer	4	0	0	0	0	0
	Social Welfare Officer I	4	0	0	0	0	0
	Social Welfare Officer II	11	0	0	0	0	0
	Social Welfare Officer III	11	5	0	0	0	0
Sports directorate	Commissioner/ Director of Sports	1	0	1	0	0	0
	Deputy Commissioner/ Director of Sports	1	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
	Assistant Commissioner of Sports	1	0	0	0	0	0
	Principal Sports Officer/ Principal Sports Assistant	2	1	0	0	0	0
	Chief Sports Officer/ Chief Sports Assistant	4	1	0	0	0	0
	Senior Sports Officer/Senior Sports Assistant	4	0	0	0	0	0
	Sports Officer/ Sports Assistant I/ Chief Sports Technician	4	0	0	0	0	0
	Sports Assistant II/Senior Sports Technician	4	4	0	0	0	0
	Sports Assistant III/Sports Technician I	4	0	1	2	3	1
	Sports Technician II	11	0	0	0	0	0
	Senior music officer	2	0	0	0	0	0
	Music officer I	4	0	0	0	0	0
	Music officer II	4	0	0	1	1	1
Positions to be Funded		**168**	**22**	**6**	**10**	**15**	**5**

HEAD AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
4587000101 Headquaters	**2110100 Basic Salaries - Permanent Employees**	**29,065,722**	**31,972,294**	**35,169,524**
	2110101 Basic Salaries - Civil Service	29,065,722	31,972,294	35,169,524
	2110200 Basic Wages - Temporary Employees	**18,120,400**	**19,932,440**	**21,925,684**
	2110201 Contractual Employees	8,120,400	8,932,440	9,825,684
	2110202 Casual Labour - Others	10,000,000	11,000,000	12,100,000
	2110300 Personal Allowance - Paid as Part of Salary	**12,826,247**	**14,108,872**	**15,519,759**
	2110301 House Allowance	8,891,538	9,780,692	10,758,761
	2110314 Transport Allowance	2,532,000	2,785,200	3,063,720
	2110320 Leave Allowance	841,509	925,660	1,018,226
	2110399 Personal Allowances paid - Oth	561,200	617,320	679,052
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**3,085,659**	**3,394,225**	**3,733,647**
	2120103 Employer Contribution to Staff Pensions Scheme	3,085,659	3,394,225	3,733,647
	2210100 Utilities Supplies and Services	**1,600,000**	**1,760,000**	**1,936,000**
	2210101 Electricity	600,000	660,000	726,000
	2210102 Water and sewerage charges	1,000,000	1,100,000	1,210,000
	2210200 Communication, Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	850,000	935,000	1,028,500
	2210202 Internet Connections	50,000	55,000	60,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**9,578,058**	**10,535,864**	**11,589,450**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000	990,000	1,089,000
	2210302 Accommodation - Domestic Travel	2,000,000	2,200,000	2,420,000
	2210303 Daily Subsistence Allowance	3,678,058	4,045,864	4,450,450
	2210399 Domestic Travel and Subs. - Others	3,000,000	3,300,000	3,630,000
	2210500 Printing , Advertising and Information Supplies and Services	**150,000**	**165,000**	**181,500**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	55,000	60,500
	2210505 Trade Shows and Exhibitions	100,000	110,000	121,000
	2210600 Rentals of Produced Assets	**50,000**	**55,000**	**60,500**
	2210604 Hire of Transport	50,000	55,000	60,500
	2210700 Training Expenses	**1,925,829**	**2,118,412**	**2,330,253**
	2210799 Training Expenses - Other (Bud	1,925,829	2,118,412	2,330,253
	2210800 Hospitality Supplies and Services	**2,000,000**	**2,200,000**	**2,420,000**

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,210,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2211100 Office and General Supplies and Services	**700,000**	**770,000**	**847,000**
	2211102 Supplies and Accessories for Computers and Printers	200,000	220,000	242,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	330,000	363,000
	2211199 Office and General Supplies -	200,000	220,000	242,000
	2211200 Fuel Oil and Lubricants	**50,000**	**55,000**	**60,500**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	50,000	55,000	60,500
	2211300 Other Operating Expenses	**3,150,000**	**3,465,000**	**3,811,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	165,000	181,500
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	3,000,000	3,300,000	3,630,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,000,000**	**2,200,000**	**2,420,000**
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,200,000	2,420,000
	2220200 Routine Maintenance - Other Assets	**700,000**	**770,000**	**847,000**
	2220202 Maintenance of Office Furniture and Equipment	500,000	550,000	605,000
	2220210 Maintenance of Computers, Software, and Networks	200,000	220,000	242,000
	2710100 Government Pension and Retirement Benefits	**2,594,413**	**2,853,854**	**3,139,240**
	2710102 Gratuity - Civil Servants	2,136,493	2,350,142	2,585,157
	2710111 NSSF Pensions	457,920	503,712	554,083
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**11,000,000**	**12,100,000**	**13,310,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	6,000,000	6,600,000	7,260,000
	3111499 Research, Feasibility Studies	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**99,496,328**	**109,445,961**	**120,390,557**
	Net Expenditure..... KShs.	**99,496,328**	**109,445,961**	**120,390,557**
4587000100 Youth Sports Gender Social Services and Inclusivity	**Net Expenditure..... KShs.**	**99,496,328**	**109,445,961**	**120,390,557**
4587000201 Headquaters	**2210200 Communication, Supplies and Services**	**300,000**	**330,000**	**363,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	300,000	330,000	363,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,300,000**	**1,430,000**	**1,573,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	220,000	242,000
	2210302 Accommodation - Domestic Travel	400,000	440,000	484,000
	2210303 Daily Subsistence Allowance	300,000	330,000	363,000

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210399 Domestic Travel and Subs. - Others	400,000	440,000	484,000
	2210500 Printing , Advertising and Information Supplies and Services	**100,000**	**110,000**	**121,000**
	2210505 Trade Shows and Exhibitions	50,000	55,000	60,500
	2210599 Printing, Advertising - Other	50,000	55,000	60,500
	2210700 Training Expenses	**700,000**	**770,000**	**847,000**
	2210714 Gender Mainstreaming	200,000	220,000	242,000
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**600,000**	**660,000**	**726,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	440,000	484,000
	2210802 Boards, Committees, Conferences and Seminars	100,000	110,000	121,000
	2210805 National Celebrations	100,000	110,000	121,000
	2211000 Specialised Materials and Supplies	**2,777,688**	**3,055,457**	**3,361,002**
	2211004 Fungicides, Insecticides and Sprays	50,000	55,000	60,500
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	50,000	55,000	60,500
	2211015 Food and Rations	2,627,688	2,890,457	3,179,502
	2211021 Purchase of Bedding and Linen	50,000	55,000	60,500
	2211100 Office and General Supplies and Services	**200,000**	**220,000**	**242,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	220,000	242,000
	2211200 Fuel Oil and Lubricants	**250,000**	**275,000**	**302,500**
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	250,000	275,000	302,500
	2211300 Other Operating Expenses	**200,000**	**220,000**	**242,000**
	2211323 Laundry Expenses	200,000	220,000	242,000
	2220200 Routine Maintenance - Other Assets	**100,000**	**110,000**	**121,000**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	50,000	55,000	60,500
	2220210 Maintenance of Computers, Software, and Networks	50,000	55,000	60,500
	2640400 Other Current Transfers, Grants and Subsidies	**200,000**	**220,000**	**242,000**
	2640402 Donations	150,000	165,000	181,500
	2640403 Burial Grants for Destitutes	50,000	55,000	60,500
	Gross Expenditure..... KShs.	**6,727,688**	**7,400,457**	**8,140,502**
	Net Expenditure..... KShs.	**6,727,688**	**7,400,457**	**8,140,502**
4587000200 Social	**Net Expenditure..... KShs.**	**6,727,688**	**7,400,457**	**8,140,502**
4587000301 Headquarters	**2210200 Communication, Supplies and Services**	**180,000**	**198,000**	**217,800**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	180,000	198,000	217,800
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,000,000**	**2,200,000**	**2,420,000**

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	750,000	825,000	907,500
	2210303 Daily Subsistence Allowance	750,000	825,000	907,500
	2210399 Domestic Travel and Subs. - Others	500,000	550,000	605,000
	2210700 Training Expenses	**2,500,000**	**2,750,000**	**3,025,000**
	2210714 Gender Mainstreaming	2,500,000	2,750,000	3,025,000
	2210800 Hospitality Supplies and Services	**600,000**	**660,000**	**726,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	220,000	242,000
	2210805 National Celebrations	400,000	440,000	484,000
	2211000 Specialised Materials and Supplies	**850,214**	**935,235**	**1,028,759**
	2211015 Food and Rations	850,214	935,235	1,028,759
	2211100 Office and General Supplies and Services	**120,000**	**132,000**	**145,200**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	120,000	132,000	145,200
	Gross Expenditure..... KShs.	**6,250,214**	**6,875,235**	**7,562,759**
	Net Expenditure..... KShs.	**6,250,214**	**6,875,235**	**7,562,759**
4587000300 Gender	**Net Expenditure..... KShs.**	**6,250,214**	**6,875,235**	**7,562,759**
4587000401 Headquarters	**2210200 Communication, Supplies and Services**	**200,000**	**220,000**	**242,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,000,000**	**1,100,000**	**1,210,000**
	2210302 Accommodation - Domestic Travel	500,000	550,000	605,000
	2210399 Domestic Travel and Subs. - Others	500,000	550,000	605,000
	2210700 Training Expenses	**1,600,000**	**1,760,000**	**1,936,000**
	2210799 Training Expenses - Other (Bud	1,600,000	1,760,000	1,936,000
	2210800 Hospitality Supplies and Services	**300,000**	**330,000**	**363,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	330,000	363,000
	2211100 Office and General Supplies and Services	**100,000**	**110,000**	**121,000**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	100,000	110,000	121,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**241,089,433**	**265,198,376**	**291,718,214**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	80,594,413	88,653,854	97,519,240
	3111499 Research, Feasibility Studies	160,495,020	176,544,522	194,198,974
	Gross Expenditure..... KShs.	**244,289,433**	**268,718,376**	**295,590,214**
	Net Expenditure..... KShs.	**244,289,433**	**268,718,376**	**295,590,214**
4587000400 Sports	**Net Expenditure..... KShs.**	**244,289,433**	**268,718,376**	**295,590,214**

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates 2027/2028**	**2028/2029**
4587000501 Headquarters	**2210200 Communication, Supplies and Services**	**200,000**	**220,000**	**242,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	200,000	220,000	242,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**10,300,000**	**11,330,000**	**12,463,000**
	2210302 Accommodation - Domestic Travel	3,500,000	3,850,000	4,235,000
	2210303 Daily Subsistence Allowance	3,800,000	4,180,000	4,598,000
	2210399 Domestic Travel and Subs. - Others	3,000,000	3,300,000	3,630,000
	2210500 Printing , Advertising and Information Supplies and Services	**300,000**	**330,000**	**363,000**
	2210505 Trade Shows and Exhibitions	300,000	330,000	363,000
	2210700 Training Expenses	**2,000,000**	**2,200,000**	**2,420,000**
	2210799 Training Expenses - Other (Bud	2,000,000	2,200,000	2,420,000
	2210800 Hospitality Supplies and Services	**2,500,000**	**2,750,000**	**3,025,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	330,000	363,000
	2210802 Boards, Committees, Conferences and Seminars	2,200,000	2,420,000	2,662,000
	2211000 Specialised Materials and Supplies	**128,362,352**	**141,198,587**	**155,318,446**
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	127,562,352	140,318,587	154,350,446
	2211015 Food and Rations	800,000	880,000	968,000
	2211300 Other Operating Expenses	**2,000,000**	**2,200,000**	**2,420,000**
	2211305 Contracted Guards and Cleaning Services	2,000,000	2,200,000	2,420,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**10,000,000**	**11,000,000**	**12,100,000**
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	5,000,000	5,500,000	6,050,000
	3111499 Research, Feasibility Studies	5,000,000	5,500,000	6,050,000
	Gross Expenditure..... KShs.	**155,662,352**	**171,228,587**	**188,351,446**
	Net Expenditure..... KShs.	**155,662,352**	**171,228,587**	**188,351,446**
4587000500 Youth Empowerment	**Net Expenditure..... KShs.**	**155,662,352**	**171,228,587**	**188,351,446**
4587000000 YOUTH SPORTS GENDER SOCIAL SERVICES & INCLUSIVITY	**Net Expenditure..... KShs.**	**512,426,015**	**563,668,616**	**620,035,478**

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4587000101 Headquaters	**3110200 Construction of Building**	11,182,264	12,300,490	13,530,539
	3110299 Construction of Buildings - Ot	11,182,264	12,300,490	13,530,539
	3110500 Construction and Civil Works	17,480,777	19,228,855	21,151,740
	3110504 Other Infrastructure and Civil Works	17,480,777	19,228,855	21,151,740
	3110900 Purchase of Household Furniture and Institutional Equipment	1,500,000	1,650,000	1,815,000
	3110999 Purch. of Household Furn. - Ot	1,500,000	1,650,000	1,815,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	10,700,000	11,770,000	12,947,000
	3111109 Purchase of Educational Aids and Related Equipment	10,700,000	11,770,000	12,947,000
	Gross Expenditure..... KShs.	**40,863,041**	**44,949,345**	**49,444,279**
	NET EXPENDITURE KShs.	**40,863,041**	**44,949,345**	**49,444,279**
4587000100 Youth Sports Gender Social Services and Inclusivity	**NET EXPENDITURE KShs.**	**40,863,041**	**44,949,345**	**49,444,279**
4587000201 Headquaters	**3110500 Construction and Civil Works**	2,000,000	2,200,000	2,420,000
	3110504 Other Infrastructure and Civil Works	2,000,000	2,200,000	2,420,000
	Gross Expenditure..... KShs.	**2,000,000**	**2,200,000**	**2,420,000**
	NET EXPENDITURE KShs.	**2,000,000**	**2,200,000**	**2,420,000**
4587000200 Social	**NET EXPENDITURE KShs.**	**2,000,000**	**2,200,000**	**2,420,000**
4587000301 Headquarters	**3111100 Purchase of Specialised Plant, Equipment and Machinery**	1,000,000	1,100,000	1,210,000
	3111109 Purchase of Educational Aids and Related Equipment	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**1,000,000**	**1,100,000**	**1,210,000**
	NET EXPENDITURE KShs.	**1,000,000**	**1,100,000**	**1,210,000**
4587000300 Gender	**NET EXPENDITURE KShs.**	**1,000,000**	**1,100,000**	**1,210,000**
4587000501 Headquarters	**3110700 Purchase of Vehicles and Other Transport Equipment**	80,000,000	88,000,000	96,800,000
	3110704 Purchase of Bicycles and Motorcycles	80,000,000	88,000,000	96,800,000
	3110900 Purchase of Household Furniture and Institutional Equipment	80,000,000	88,000,000	96,800,000
	3110999 Purch. of Household Furn. - Ot	80,000,000	88,000,000	96,800,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	96,000,000	105,600,000	116,160,000

4587 YOUTH, GENDER, SPORTS, SOCIAL SERVICES AND INCLUSIVITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
	3111109 Purchase of Educational Aids and Related Equipment	80,000,000	88,000,000	96,800,000
	3111111 Purchase of ICT networking and Communications Equipment	16,000,000	17,600,000	19,360,000
	Gross Expenditure..... KShs.	**256,000,000**	**281,600,000**	**309,760,000**
	NET EXPENDITURE KShs.	**256,000,000**	**281,600,000**	**309,760,000**
4587000500 Youth Empowerment	**NET EXPENDITURE KShs.**	**256,000,000**	**281,600,000**	**309,760,000**
4587000000 YOUTH SPORTS GENDER SOCIAL SERVICES & INCLUSIVITY	**NET EXPENDITURE KShs.**	**299,863,041**	**329,849,345**	**362,834,279**

VOTE 4588

GILGIL MUNICIPALITY

Total expenditure summary 2026/27 and projected estimates for 2027/28 and 2028/29. The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of Gilgil municipality including Administration, Planning, Personnel services and Gilgil Municipal services.

Part A. Vision

An inclusive, sustainable and prosperous municipality

Part B. Mission

To enhance the well-being of Gilgil residents through responsive, efficient, and inclusive governance

Part C. Strategic Objective

Programme 1: Administration, planning & support services

Strategic objective: To ensure efficient management and execution of Municipality functions

Programme 2: Gilgil Municipal services

Strategic objective: Improve and expand critical infrastructure and municipal services to meet the growing needs of the community.

Part D. Performance Overview and Background for Programmes

The mandates of the Municipality are provided for by the Municipal Charter based on (UACA, 2019), County Governments Act 2012 and County Government of Nakuru Bylaws. The County Executive delegated the following mandates to the Municipal Board of Gilgil:

1. Development Control
   - ✓ Development surveillance and compliance;
   - ✓ Outdoor advertisement control
2. Solid Waste management
   - ✓ Cleansing functions;
   - ✓ Oversight and enforcement of service providers on municipal solid waste collections;
   - ✓ Management of Public Open Spaces (POS) including parks, gardens, squares, boulevards, streets and footpaths and children's playgrounds, within the municipal boundaries.
3. On-street parking
   - ✓ Delineation of parking spaces and improving infrastructure of the parking spaces;
   - ✓ Oversight and enforcement of service providers on parking services, within the municipal boundaries.

Expenditure trends

The Municipality's budget allocation for the FY 2024/25 was Ksh. 48,247,492. By the end of the review period, total expenditures in the sub-sector amounted to Ksh. 4,503,692, translating to a budget execution rate of 9%. This low execution rate was primarily due to delays in the release of funds and late approval of supplementary budget which slowed procurement process hence delaying project implementation and processing of payments.

Pending Bills

As at the end of FY 2024/2025, Gilgil municipality recorded pending bills amounting to Ksh. 269,480. This was mainly attributed to delayed disbursement of funds from the County Treasury and delay in approval of supplementary budget.

Major achievements based on planned outputs for the previous funding period

During the MTEF period from 2022/23 to 2024/25, Gilgil Municipality focused on enhancing the efficiency and effectiveness of its operations. By the end of the financial year 2024/25, the municipality achieved several accomplishments:

Under Administration and Planning, the rehabilitation of municipal offices achieved full implementation in FY 2024/25, and a total of 6 office furniture items were procured against a target of 10. Municipal governance improved significantly, with 11 board meetings held against a cumulative target of 12. In personnel services, the Municipality successfully appointed a substantive Municipal Manager and seconded 5 staff members, meeting and surpassing the recruitment target of 4. Two staff members also received training out of the planned 12.

Within Gilgil Municipal Services, progress was modest due to limited allocations. Under infrastructure development, works commenced on the cabro paving of 100 parking slots, and installations of 5 solar streetlights are underway.

Constraints and Challenges in implementing the budget

- Lack of adequate human resources to manage the affairs of the Municipality effectively.
- Lack of enough office space to accommodate all critical staff
- Inadequate office furniture and equipment for all critical staff
- Security concerns around the office space
- Low budgetary allocation which hindered implementation of development projects

Major services/Outputs expected to be achieved in the MTEF Period 2026/2027-2028/2029

In the MTEF Period 2026/2027-2028/2029, the municipality tends to undertake key development priorities which include: construction of storm water drainage network within Gilgil town, installation of solar streetlights, installation of litter bins within the municipality, rehabilitation of green spaces, maintenance of drainage system, rehabilitation of social hall, marking of national celebrations and conducting 12 public participations fora.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: ADMINISTRATION, PLANNING AND PERSONNEL SERVICES									
Outcome: Efficient Management of Municipal Affairs									
SP 1.1 Administrative Services		Equipped municipality offices	Number Of office equipment purchased	5	5	5	5	5	5
		Vehicle purchased for municipal operations	Number of vehicles purchased	0	0	1	1	1	1
		Improved management of Municipal affairs	Number of Board meetings held	8	11	8	8	8	8
SP 1.2 Personnel Services	Human Resource Section	Improved human resource productivity	Number of staff Recruited	4	5	2	2	2	2
			Number of staff and board members trained	12	2	12	12	14	16
			Implementation rate of Performance contract and performance appraisal	100	0	100	100	100	100
PROGRAMME 2: GILGIL MUNICIPAL SERVICES									
Outcome: Sustainable Environment for Municipality Residents									
SP 2.1 Planning and Infrastructure Development	Infrastructure planning Section	Improved infrastructural development	Number of parking lots constructed	100	0	100	100	100	100
			Number of master plans developed.	1	0	0	0	0	0
			Number of solar streetlights installed	5	0	5	5	10	15
			Length of road tarmacked in Km	-	-	2	2	3	4
			Length of constructed drainage system in Km	-	-	3	3	3	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.2 Environmental Management	Environment Management unit	Improved environmental management	No. of Litter bins purchased and installed	10	0	10	10	15	15
			No. of parks/ green spaces rehabilitated	1	0	1	1	1	0
			No. of trees Planted	0	0	500	500	500	500
SP 2.3 Trade and Tourism	Trade and Tourism Unit	Improved business environment	Number of Jua Kali sheds constructed	2	0	2	0	2	2
SP 2.4 Social Services	Social Service unit	Improved Social Services	Number of social halls rehabilitated	1	0	1	1	0	0
			Number of events and Celebrations marked	5	0	5	5	5	5
			No. of public participation held	4	2	4	4	4	4

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration and Planning	11,288,714	4,503,692	19,517,015	24,040,000	26,444,000	29,088,400
SP 1.2: Personnel Services	3,260,000	-	15,483,242	17,643,408	19,407,749	21,348,524
Total Expenditure Prog 1	**14,548,714**	**4,503,692**	**35,000,257**	**41,683,408**	**45,851,749**	**50,436,924**
PROGRAMME 2: GILGIL MUNICIPAL SERVICES						
S.P 2.1: Planning and Infrastructure Development	23,448,778	-	187,437,617	178,132,709	195,945,980	215,540,578
S.P 2.2: Environmental Management	1,000,000	-	1,000,000	1,300,000	1,430,000	1,573,000
S.P 2.3: Trade and Tourism	7,100,000	-	4,375,000	8,352,032	9,187,235	10,105,959
S.P 2.4: Social Services	2,150,000	-	1,550,000	2,616,893	2,878,582	3,166,441
Total Expenditure Prog 2	**33,698,778**	**-**	**194,362,617**	**190,401,634**	**209,441,797**	**230,385,977**
Total Expenditure of Vote	**48,247,492**	**4,503,692**	**229,362,874**	**232,085,042**	**255,293,547**	**280,822,901**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	3,200,000		14,510,817	16,884,720	18,573,192	20,430,512
2200000 Use of goods and services	13,075,000	4,503,692	18,070,000	31,808,925	34,989,818	38,488,799
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits	60,000		972,425	758,688	834,557	918,012
3100000 Acquisition of Non-Financial Assets	1,463,714		3,997,015	4,500,000	4,950,000	5,445,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	23,448,778		54,127,897	68,126,833	74,939,516	82,433,468
Capital Transfers Govt. Agencies			133,309,720	110,005,876	121,006,464	133,107,110
Other development						
Total Expenditure of Vote	**48,247,492**	**4,503,692**	**229,362,874**	**232,085,042**	**255,293,547**	**280,822,901**

Part H. Summary of Expenditure by Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	3,200,000		14,510,817	16,884,720	18,573,192	20,430,512
2200000 Use of goods and services	9,925,000	4,503,692	15,520,000	20,840,000	22,924,000	25,216,400
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits			972,425	758,688	834,557	918,012
3100000 Acquisition of Non-Financial Assets	60,000		3,997,015	3,200,000	3,520,000	3,872,000
4100000 Acquisition of Financial Assets	1,363,714					
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**14,548,714**	**4,503,692**	**35,000,257**	**41,683,408**	**45,851,749**	**50,436,924**
Sub-Programme 1.1: Administration and Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	9,925,000	4,503,692	15,520,000	20,840,000	22,924,000	25,216,400
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,363,714		3,997,015	3,200,000	3,520,000	3,872,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**11,288,714**	**4,503,692**	**19,517,015**	**24,040,000**	**26,444,000**	**29,088,400**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	3,200,000		14,510,817	16,884,720	18,573,192	20,430,512
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	60,000		972,425	758,688	834,557	918,012
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**3,260,000**	**-**	**15,483,242**	**17,643,408**	**19,407,749**	**21,348,524**
PROGRAMME 2: GILGIL MUNICIPAL SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,150,000		2,550,000	10,968,925	12,065,818	13,272,399
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	100,000			1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	23,448,778		54,127,897	68,126,833	74,939,516	82,433,468
Capital Transfers To Govt. Agencies			133,309,720	110,005,876	121,006,464	133,107,110
Other Development						
Total Expenditure Prog 2	**33,698,778**	**-**	**194,362,617**	**190,401,634**	**209,441,797**	**230,385,977**
Sub-Programme 2.1: Planning and Infrastructure Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services					-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	23,448,778		54,127,897	68,126,833	74,939,516	82,433,468
Capital Transfers To Govt. Agencies			133,309,720	110,005,876	121,006,464	133,107,110
Other Development						
Total Expenditure SP 2.1	**23,448,778**	**-**	**187,437,617**	**178,132,709**	**195,945,980**	**215,540,578**
Sub-Programme 2.2: Environmental Management						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	1,000,000		1,000,000			
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets				1,300,000	1,430,000	1,573,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets					-	-
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**1,000,000**	**-**	**1,000,000**	**1,300,000**	**1,430,000**	**1,573,000**
Sub-Programme 2.3: Trade and Tourism						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services				8,352,032	9,187,235	10,105,959
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000		-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	100,000					
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**7,100,000**	**-**	**4,375,000**	**8,352,032**	**9,187,235**	**10,105,959**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.4: Social Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	2,150,000		1,550,000	2,616,893	2,878,582	3,166,441
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**2,150,000**	**-**	**1,550,000**	**2,616,893**	**2,878,582**	**3,166,441**
TOTAL EXPENDITURE	**48,247,492**	**4,503,692**	**229,362,874**	**232,085,042**	**255,293,547**	**280,822,901**

Part I. Summary of Human Resource Requirements

DIVISION	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Gilgil Municipal Board	Board members	7	7	0	0	7	0
Office Of The Municipal Manager	Municipal Manager	1	1	0	0	1	
	Office Administrators	2	0	2	0	0	0
	Drivers	2	0	2	0	0	0
	Support Staff (Office)/clerical officers	4	0	4	0	0	0
Administration, Finance And Economic Planning	Accountants	12	1	0	2	0	1
	Economist I / Statistician I	1	1	0	0	0	0
	Budget Officers	6	1	0	1	0	1
	Procurement officers	7	1	1	0	1	0
	Human Resource Officers	8	1	2	0	1	0
Environment And Sanitation	Environment Officers	8	1	0	1	2	0
	Support Staff (Grounds Men)	6	0	0	2	1	0
Planning And Development Control	Municipal Principal / Architects	6	0	0	1	0	1
	Municipal Principal /Civil Engineers	12	0	1	1	1	0
	Municipal Physical /planners	7	1	0	1	0	1
	Municipal Quantity/ Surveyors	10	0	0	1	0	1
Social Services	Director Social Services/officers	13	1	0	1	0	1
	Sports management officer	1	0		1	0	0
	Programme Officer/ICT officers	8	0	1	0	1	0
Total		**121**	**16**	**13**	**12**	**15**	**6**

HEADS AND ITEMS UNDER WHICH RECURRENT VOTES WILL BE ACCOUNTED FOR BY DEPARTMENT

4588 GILGIL MUNICIPALITY – RECURRENT				
HEAD	**TITLE**	**Estimates**	**Projected Estimates**	
		2026/2027	**2027/2028**	**2028/2029**
4588000101 Headquarters	**2110100 Basic Salaries - Permanent Employees**	**11,988,780**	**13,187,658**	**14,506,424**
	2110101 Basic Salaries - Civil Service	11,988,780	13,187,658	14,506,424
	2110200 Basic Wages - Temporary Employees	**746,245**	**820,870**	**902,956**
	2110201 Contractual Employees	292,740	322,014	354,215
	2110202 Casual Labour - Others	453,505	498,856	548,741
	2110300 Personal Allowance - Paid as Part of Salary	**3,457,765**	**3,803,542**	**4,183,896**
	2110301 House Allowance	1,853,285	2,038,614	2,242,475
	2110314 Transport Allowance	672,000	739,200	813,120
	2110316 Security Allowance	300,000	330,000	363,000
	2110320 Leave Allowance	86,480	95,128	104,641
	2110399 Personal Allowances paid - Oth	546,000	600,600	660,660
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**691,931**	**761,124**	**837,237**
	2120103 Employer Contribution to Staff Pensions Scheme	691,931	761,124	837,237
	2210100 Utilities Supplies and Services	**250,000**	**275,000**	**302,500**
	2210101 Electricity	100,000	110,000	121,000
	2210102 Water and sewerage charges	100,000	110,000	121,000
	2210103 Gas expenses	50,000	55,000	60,500
	2210200 Communication, Supplies and Services	**1,750,000**	**1,925,000**	**2,117,500**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	1,100,000	1,210,000
	2210202 Internet Connections	400,000	440,000	484,000
	2210203 Courier and Postal Services	50,000	55,000	60,500
	2210207 Purchase of bandwith capacity	300,000	330,000	363,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,000,000**	**5,500,000**	**6,050,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	660,000	726,000
	2210302 Accommodation - Domestic Travel	1,400,000	1,540,000	1,694,000
	2210303 Daily Subsistence Allowance	2,000,000	2,200,000	2,420,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing, Advertising and Information Supplies and Services	**970,000**	**1,067,000**	**1,173,700**
	2210502 Publishing and Printing Services	300,000	330,000	363,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	70,000	77,000	84,700
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210505 Trade Shows and Exhibitions	200,000	220,000	242,000

4588 GILGIL MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210600 Rentals of Produced Assets	**120,000**	**132,000**	**145,200**
	2210604 Hire of Transport	120,000	132,000	145,200
	2210700 Training Expenses	**2,500,000**	**2,750,000**	**3,025,000**
	2210702 Remuneration of Instructors and Contract Based Training Services	200,000	220,000	242,000
	2210708 Trainer Allowance	1,000,000	1,100,000	1,210,000
	2210714 Gender Mainstreaming	300,000	330,000	363,000
	2210799 Training Expenses - Other (Bud	1,000,000	1,100,000	1,210,000
	2210800 Hospitality Supplies and Services	**5,500,000**	**6,138,000**	**6,751,800**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	770,000	847,000
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,650,000	1,815,000
	2210805 National Celebrations	800,000	968,000	1,064,800
	2210809 Board Allowance	2,500,000	2,750,000	3,025,000
	2210900 Insurance Costs	**200,000**	**220,000**	**242,000**
	2210904 Motor Vehicle Insurance	200,000	220,000	242,000
	2211000 Specialised Materials and Supplies	**450,000**	**495,000**	**544,500**
	2211016 Purchase of Uniforms and Clothing - Staff	450,000	495,000	544,500
	2211100 Office and General Supplies and Services	**1,600,000**	**1,760,000**	**1,936,000**
	2211102 Supplies and Accessories for Computers and Printers	400,000	440,000	484,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	550,000	605,000
	2211199 Office and General Supplies -	700,000	770,000	847,000
	2211300 Other Operating Expenses	**1,300,000**	**1,430,000**	**1,573,000**
	2211305 Contracted Guards and Cleaning Services	100,000	110,000	121,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	220,000	242,000
	2211310 Contracted Professional Services	500,000	550,000	605,000
	2211320 Temporary Committees Expenses	500,000	550,000	605,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**700,000**	**770,000**	**847,000**
	2220202 Maintenance of Office Furniture and Equipment	350,000	385,000	423,500
	2220299 Routine Maintenance - Other As	350,000	385,000	423,500
	2710100 Government Pension and Retirement Benefits	**758,688**	**834,557**	**918,012**
	2710102 Gratuity - Civil Servants	663,648	730,013	803,014
	2710111 NSSF Pensions	95,040	104,544	114,998

4588 GILGIL MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111000 Purchase of Office Furniture and General Equipment	**2,700,000**	**2,970,000**	**3,267,000**
	3111001 Purchase of Office Furniture and Fittings	700,000	770,000	847,000
	3111005 Purchase of Photocopiers	800,000	880,000	968,000
	3111009 Purchase of other Office Equipment	1,200,000	1,320,000	1,452,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**200,000**	**220,000**	**242,000**
	3111112 Purchase of Software	200,000	220,000	242,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**300,000**	**330,000**	**363,000**
	3111499 Research, Feasibility Studies	300,000	330,000	363,000
	Gross Expenditure..... KShs.	**41,683,409**	**45,939,751**	**50,533,725**
	Net Expenditure..... KShs.	**41,683,409**	**45,939,751**	**50,533,725**
4588000100 Gilgil Municipality	**Net Expenditure..... KShs.**	**41,683,409**	**45,939,751**	**50,533,725**
4588000201 Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,900,000**	**4,290,000**	**4,719,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	550,000	605,000
	2210302 Accommodation - Domestic Travel	1,400,000	1,540,000	1,694,000
	2210303 Daily Subsistence Allowance	1,000,000	1,100,000	1,210,000
	2210399 Domestic Travel and Subs. - Others	1,000,000	1,100,000	1,210,000
	2210500 Printing , Advertising and Information Supplies and Services	**900,000**	**990,000**	**1,089,000**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210505 Trade Shows and Exhibitions	300,000	330,000	363,000
	2210700 Training Expenses	**700,000**	**770,000**	**847,000**
	2210714 Gender Mainstreaming	200,000	220,000	242,000
	2210799 Training Expenses - Other (Bud	500,000	550,000	605,000
	2210800 Hospitality Supplies and Services	**1,750,000**	**1,925,000**	**2,117,500**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	550,000	605,000
	2210802 Boards, Committees, Conferences and Seminars	1,250,000	1,375,000	1,512,500
	2211000 Specialised Materials and Supplies	**300,000**	**330,000**	**363,000**
	2211029 Purchase of Safety Gear	300,000	330,000	363,000
	2211300 Other Operating Expenses	**1,700,000**	**1,870,000**	**2,057,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	220,000	242,000
	2211310 Contracted Professional Services	1,000,000	1,100,000	1,210,000
	2211320 Temporary Committees Expenses	500,000	550,000	605,000

4588 GILGIL MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**550,000**	**605,000**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	550,000	605,000
	2220200 Routine Maintenance - Other Assets	**1,218,925**	**1,340,818**	**1,474,899**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	868,925	955,818	1,051,399
	2220299 Routine Maintenance - Other As	350,000	385,000	423,500
	3111000 Purchase of Office Furniture and General Equipment	**800,000**	**880,000**	**968,000**
	3111001 Purchase of Office Furniture and Fittings	800,000	880,000	968,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	**500,000**	**550,000**	**605,000**
	3111305 Purchase of tree seeds and seedlings	500,000	550,000	605,000
	Gross Expenditure..... KShs.	**12,268,925**	**13,495,818**	**14,845,399**
	Net Expenditure..... KShs.	**12,268,925**	**13,495,818**	**14,845,399**
4588000200 Gilgil Municipal Services	**Net Expenditure..... KShs.**	**12,268,925**	**13,495,818**	**14,845,399**
4588000000 GILGIL MUNICIPALITY	**Net Expenditure..... KShs.**	**53,952,334**	**59,435,569**	**65,379,124**

4588 GILGIL MUNICIPALITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4588000201 Headquarters	**3110200 Construction of Building**	16,700,000	18,370,000	20,207,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	16,700,000	18,370,000	20,207,000
	3110300 Refurbishment of Buildings	1,500,000	1,650,000	1,815,000
	3110302 Refurbishment of Non-Residential Buildings	1,500,000	1,650,000	1,815,000
	3110400 Construction of Roads	9,200,584	10,120,642	11,132,707
	3110499 Construction of Roads - Other	9,200,584	10,120,642	11,132,707
	3110500 Construction and Civil Works	78,832,125	86,715,338	95,386,871
	3110502 Water Supplies and Sewerage	4,250,000	4,675,000	5,142,500
	3110504 Other Infrastructure and Civil Works	34,576,249	38,033,874	41,837,261
	3110599 Other Infrastructure and Civil Works	40,005,876	44,006,464	48,407,110
	3110700 Purchase of Vehicles and Other Transport Equipment	70,000,000	77,000,000	84,700,000
	3110799 Purchase of Vehicles & Other T	70,000,000	77,000,000	84,700,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,900,000	2,090,000	2,299,000
	3111109 Purchase of Educational Aids and Related Equipment	1,900,000	2,090,000	2,299,000
	Gross Expenditure..... KShs.	**178,132,709**	**195,945,980**	**215,540,578**
	NET EXPENDITURE KShs.	**178,132,709**	**195,945,980**	**215,540,578**
4588000200 Gilgil Municipal Services	**NET EXPENDITURE KShs.**	**178,132,709**	**195,945,980**	**215,540,578**
4588000000 GILGIL MUNICIPALITY	**NET EXPENDITURE KShs.**	**178,132,709**	**195,945,980**	**215,540,578**

VOTE 4589

MOLO MUNICIPALITY

Total expenditure summary FY 2026/27 and projected estimates for 2027/28 and 2028/29. The estimates of the amount required in the year ending 30th June 2027 for salaries and expenses and Capital expenses of the Molo Municipality including Administration, Planning and Support Services and Molo Municipal Services.

Part A. Vision

A spatially integrated and developed urban area with economic social and environmental sustainability.

Part B. Mission

To enhance the quality of life by providing efficient and effective services that promote economic growth, social development, environmental sustainability and good governance.

Part C. Strategic Objective

Programme 1: Administration, Planning and Support Services

Objective: To ensure efficient management and execution of municipality functions.

Programme 2: Molo Municipal Services

Objective: Improve and expand critical infrastructure and municipal services to meet the growing needs of Molo people.

Part D. Performance Overview and Background for Programmes

The mandates of the Municipality are provided for by the Municipal Charter based on (UACA, 2019), County Governments Act 2012 and County Government of Nakuru Bylaws. The County Executive delegated the following mandates to the Municipal Board of Molo:

1. **Development Control**
   - ✓ Development surveillance and compliance;
   - ✓ Outdoor advertisement control
2. **Solid Waste management**
   - ✓ Cleansing functions;
   - ✓ Oversight and enforcement of service providers on municipal solid waste collections;
   - ✓ Management of Public Open Spaces (POS) including parks, gardens, squares, boulevards, streets and footpaths and children's playgrounds, within the municipal boundaries.
3. **On-street parking**
   - ✓ Delineation of parking spaces and improving infrastructure of the parking spaces;

- ✓ Oversight and enforcement of service providers on parking services, within the municipal boundaries.

Expenditure Trends

The subsector received a total budgetary allocation of Ksh 5 million in financial year 2023/24, and Ksh 43,983,625 in the financial year 2024/25. The subsector did not absorb the allocated funds owing to challenges related to the IFMIS system in the financial year 2023/24 while in financial year 2024/25, the municipality absorbed Ksh 2,620,000 of the recurrent budget translating to 4.5% budget absorption rate. There was no expenditure incurred for development. The low absorption rate was due to delays in disbursement of funds.

Pending Bills

During the FY 2024/25, Molo municipality incurred pending bills totaling to Ksh 1,685,800, with all the outstanding obligation relating to recurrent expenditure.

Achievements

During the MTEF period 2022/23-2024/25, Molo Municipality was operationalized and embarked on implementation of its mandate. The major milestones achieved include;

1. A substantive Municipal Manager was appointed
2. Four full board meetings and four committee meetings were successfully held
3. Two project sites were handed over to the contractor to pave way for project implementation.
4. Two public engagement fora were held to identify development projects for financial year 2025/2026.
5. Purchase of various office furniture. These include; 17 office chairs, 3 desks and 1 boardroom table.
6. Deployment of technical officers on secondment basis from other County departments.
7. Held public participation for identification of development projects for the financial year 2025/2026.
8. Organized two (2) Environmental Clean-up days within Molo Town in partnership with various stakeholders.

Constraints and Challenges

Molo municipality faced a number of challenges during the delivery of its mandate. These include; inadequate staffing, mobility constrains, vandalism and burning of municipal offices, limited delegation of functions, delays in procurement process, solid waste management gaps and inadequate office equipment's.

MTEF period 2026/27-2028/29 planned outputs

During the MTEF period 2026/27-2028/29, Molo Municipality will focus on strengthening institutional capacity, improving urban infrastructure and enhancing environmental sustainability to support effective service delivery. The Municipality also plans to equip municipal offices, undertake training and recruitment of staff, implement a performance contract and staff appraisal system to enhance efficiency and accountability.

To improve governance, the municipality will hold quarterly board meetings and prepare quarterly progress report throughout the MTEF period. The municipality also targets to conduct 16 public participations for a to ensure inclusivity and citizen engagement in decision making processes. The municipality will also undertake Rehabilitation of Molo stadium, reconstruction of Municipal Offices, construction of drainage and cabro paving of Turi, Construction of Keep Left Bus Park, Cabro paving of keep left walkway, Establishment of greenspace at Mtoni police (Molo) and support social cohesion and civic identity through marking national events and celebrations.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: Administration, Planning and Support Services **Outcome: Efficient management of municipal affairs**									
SP 1.1 Administration and Planning	Administration section	Equipped municipality offices	Number. of office equipment purchased	5	6	15	5	5	5
		Construction of municipal offices	Rate of implementation	-	-	-	100	-	-
		Improved management of municipal affairs	Number of Board meetings held	4	4	8	4	4	4
		Preparation of quarterly reports	Number of reports prepared	-	4	4	4	4	4
		Municipality Idep developed	Strategic plan prepared	50	75	-	100	-	-
SP 1.2 Personnel Services	Human Resource Section	Improved human resource productivity	Number of staff Recruited	4	4	10	4	2	2
			Number of staff and board members trained	12	9	15	12	12	12
			Implementation rate of Performance contract and performance appraisal	100	-	100	100	100	100
			Compensation to employees	--	-	7,000,000	6,386,669	7,025,336	7,727,869
PROGRAMME 2: MOLO MUNICIPAL SERVICES **Outcome: Sustainable Environment for Municipality Residents**									
SP 2.1 Planning and Infrastructure Development	Infrastructure planning Section	Improved infrastructural development	Number parking slots cabro paved	-	-	200	100	100	100
			Number of master plans developed.	-	-	1	1	0	0
			Number of solar street lights installed	-	-	20	5	5	5
			Rate of implementation of stadium rehabilitation works			-	100	-	-
			Length of drainage system constructed(km)			4	3.5	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.2 Environmental Management and Sanitation	Environment Management unit	Improved environmental management	No. of Litter bins purchased and installed	-	-	20	10	10	10
			No. of parks/ green spaces rehabilitated	-	-	1	1	1	1
SP 2.3 Trade and Tourism	Trade and Tourism Unit	Improved business environment	Construction of modern business stalls (Kiosks)	-	-	5	2	2	2
SP 2.4 Social Services	Social Service unit	Improved Social Services	Number of events and Celebrations marked	-	-	5	5	5	5
			No. of public participation held	-	-	4	4	4	4

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES						
SP 1.1: Administration and Planning	5,761,469	2,620,900	11,752,500	22,056,597	24,262,257	26,688,482
SP 1.2: Personnel Services	3,949,400	-	7,750,000	6,386,669	7,025,336	7,727,869
Total Expenditure Prog 1	**9,710,869**	**2,620,900**	**19,502,500**	**28,443,266**	**31,287,593**	**34,416,352**
PROGRAMME 2: MOLO MUNICIPAL SERVICES						
S.P 2.1: Planning and Infrastructure Development	24,000,000	-	144,786,105	160,590,138	176,649,152	194,314,067
S.P 2.2: Environmental Management and Sanitation	-	-	2,300,000	400,000	440,000	484,000
S.P 2.3: Trade and Tourism	7,000,000	-	4,375,000	6,457,500	7,103,250	7,813,575
S.P 2.4: Social Services	3,272,756	-	5,239,751	717,500	789,250	868,175
Total Expenditure Prog 2	**34,272,756**	**-**	**156,700,856**	**168,165,138**	**184,981,652**	**203,479,817**
Total Expenditure of Vote	**43,983,625**	**2,620,900**	**176,203,356**	**196,608,404**	**216,269,244**	**237,896,169**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	3,314,400		7,000,000	6,386,669	7,025,336	7,727,869
2200000 Use of goods and services	8,709,225	2,620,900	18,192,251	28,731,597	31,604,757	34,765,232
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits	635,000		750,000			
3100000 Acquisition of Non-Financial Assets	325,000		1,100,000	900,000	990,000	1,089,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	24,000,000		144,786,105	160,590,138	176,649,152	194,314,067
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote	**43,983,625**	**2,620,900**	**176,203,356**	**196,608,404**	**216,269,244**	**237,896,169**

Part H. Summary of Expenditure by Programme and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation to Employees	3,314,400		7,000,000	6,386,669	7,025,336	7,727,869
2200000 Use of goods and services	5,436,469	2,620,900	10,952,500	21,556,597	23,712,257	26,083,482
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	635,000		750,000			
3100000 Acquisition of Non-Financial Assets	325,000		800,000	500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**9,710,869**	**2,620,900**	**19,502,500**	**28,443,266**	**31,287,593**	**34,416,352**
Sub-Programme 1.1: Administration and Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	5,436,469	2,620,900	10,952,500	21,556,597	23,712,257	26,083,482
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	325,000		800,000	500,000	550,000	605,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.1	**5,761,469**	**2,620,900**	**11,752,500**	**22,056,597**	**24,262,257**	**26,688,482**
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	3,314,400		7,000,000	6,386,669	7,025,336	7,727,869
2200000 Use of goods and services						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	635,000		750,000		-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 1.2	**3,949,400**	**-**	**7,750,000**	**6,386,669**	**7,025,336**	**7,727,869**
PROGRAMME 2: MOLO MUNICIPAL SERVICES						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,272,756		7,239,751	7,175,000	7,892,500	8,681,750
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			300,000	400,000	440,000	484,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	24,000,000		144,786,105	160,590,138	176,649,152	194,314,067
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**34,272,756**	**-**	**156,700,856**	**168,165,138**	**184,981,652**	**203,479,817**
Sub-Programme 2.1: Planning and Infrastructure Development						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services					-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	24,000,000		144,786,105	160,590,138	176,649,152	194,314,067
Capital Transfers To Govt. Agencies					-	-
Other Development						
Total Expenditure SP 2.1	**24,000,000**	**-**	**144,786,105**	**160,590,138**	**176,649,152**	**194,314,067**
Sub-Programme 2.2: Environmental Management and Sanitation						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services			2,000,000		-	-
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			300,000	400,000	440,000	484,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	-				-	-
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.2	**-**	**-**	**2,300,000**	**400,000**	**440,000**	**484,000**
Sub-Programme 2.3: Trade and Tourism						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services				6,457,500	7,103,250	7,813,575
2400000 Interest Payments						
2600000 Current grants and other Transfers	7,000,000		4,375,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.3	**7,000,000**	**-**	**4,375,000**	**6,457,500**	**7,103,250**	**7,813,575**

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Sub-Programme 2.4: Social Services						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	3,272,756		5,239,751	717,500	789,250	868,175
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure SP 2.4	**3,272,756**	**-**	**5,239,751**	**717,500**	**789,250**	**868,175**
TOTAL EXPENDITURE	**43,983,625**	**2,620,900**	**176,203,356**	**196,608,404**	**216,269,244**	**237,896,169**

Part I. Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30TH JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
				2025/26	2026/27	2027/28 PROJECTION	2028/29 PROJECTION
Molo Municipal Board	Board members	7	7	0	0	0	0
Office Of The Municipal Manager	Municipal Manager	1	0	1	0	0	0
	Office Assistant	1	0	0	1	0	0
Finance And Economic Planning	Administrator	1	0	1	0	0	0
	Human Resource Officer	1	1	0	0	0	0
	Accountant	1	1	0	0	0	0
	Supply chain Officer	1	1	0	0	0	0
	Economist	1	1	0	0	0	0
	Budget Officer	1	1	0	0	0	0
	Office administrative assistant	1	0	0	1	0	0
	Accounts officer II	1	0	0	1	0	0
	Support staff	2	0	0	1	1	0
	Driver	1	0	0	0	1	0
Environment And Sanitation	Environmental Management officer	1	0	0	0	1	0
	Laborers	15	0	0	3	3	3
	Enforcement officers	4	0	0	2	1	1
Planning And Development Control	Physical Planner	1	0	0	0	1	0
	Engineer	1	0	0	0	1	0
	Quantity Surveyor	1	0	0	0	0	1
	Architect	1	0	0	0	0	1
Total Funded Positions		**44**	**12**	**2**	**9**	**9**	**6**

HEADS AND ITEMS UNDER WHICH RECURRENT VOTES WILL BE ACCOUNTED FOR BY DEPARTMENT

4589 MOLO MUNICIPALITY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4589000101 Headquarters	**2110100 Basic Salaries - Permanent Employees**	**5,000,000**	**5,500,000**	**6,050,000**
	2110101 Basic Salaries - Civil Service	5,000,000	5,500,000	6,050,000
	2110200 Basic Wages - Temporary Employees	**520,000**	**572,000**	**629,200**
	2110202 Casual Labour - Others	520,000	572,000	629,200
	2110300 Personal Allowance - Paid as Part of Salary	**866,669**	**953,336**	**1,048,669**
	2110301 House Allowance	431,669	474,836	522,319
	2110302 Honoraria	200,000	220,000	242,000
	2110316 Security Allowance	200,000	220,000	242,000
	2110320 Leave Allowance	35,000	38,500	42,350
	2210100 Utilities Supplies and Services	**135,000**	**148,500**	**163,350**
	2210101 Electricity	100,000	110,000	121,000
	2210102 Water and sewerage charges	20,000	22,000	24,200
	2210103 Gas expenses	15,000	16,500	18,150
	2210200 Communication, Supplies and Services	**791,597**	**870,757**	**957,832**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	651,597	716,757	788,432
	2210202 Internet Connections	100,000	110,000	121,000
	2210203 Courier and Postal Services	10,000	11,000	12,100
	2210207 Purchase of bandwith capacity	30,000	33,000	36,300
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,250,000**	**4,675,000**	**5,142,500**
	2210302 Accommodation - Domestic Travel	1,500,000	1,650,000	1,815,000
	2210303 Daily Subsistence Allowance	1,200,000	1,320,000	1,452,000
	2210399 Domestic Travel and Subs. - Others	1,550,000	1,705,000	1,875,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	**150,000**	**165,000**	**181,500**
	2210401 Travel Costs (airlines, bus, railway, etc.)	150,000	165,000	181,500
	2210500 Printing , Advertising and Information Supplies and Services	**720,000**	**792,000**	**871,200**
	2210502 Publishing and Printing Services	300,000	330,000	363,000
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	20,000	22,000	24,200
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210700 Training Expenses	**1,600,000**	**1,760,000**	**1,936,000**
	2210708 Trainer Allowance	500,000	550,000	605,000
	2210714 Gender Mainstreaming	100,000	110,000	121,000
	2210799 Training Expenses - Other (Bud	1,000,000	1,100,000	1,210,000

4589 MOLO MUNICIPALITY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210800 Hospitality Supplies and Services	**5,100,000**	**5,907,000**	**6,497,700**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000	990,000	1,089,000
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,650,000	1,815,000
	2210805 National Celebrations	400,000	484,000	532,400
	2210809 Board Allowance	2,300,000	2,783,000	3,061,300
	2210900 Insurance Costs	**300,000**	**363,000**	**399,300**
	2210904 Motor Vehicle Insurance	300,000	363,000	399,300
	2211000 Specialised Materials and Supplies	**250,000**	**302,500**	**332,750**
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	302,500	332,750
	2211100 Office and General Supplies and Services	**900,000**	**1,089,000**	**1,197,900**
	2211102 Supplies and Accessories for Computers and Printers	500,000	605,000	665,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	400,000	484,000	532,400
	2211300 Other Operating Expenses	**6,410,000**	**7,756,100**	**8,531,710**
	2211301 Bank Service Commission and Charges	10,000	12,100	13,310
	2211305 Contracted Guards and Cleaning Services	400,000	484,000	532,400
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	242,000	266,200
	2211310 Contracted Professional Services	5,400,000	6,534,000	7,187,400
	2211320 Temporary Committees Expenses	400,000	484,000	532,400
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**400,000**	**484,000**	**532,400**
	2220101 Maintenance Expenses - Motor Vehicles	400,000	484,000	532,400
	2220200 Routine Maintenance - Other Assets	**550,000**	**605,000**	**665,500**
	2220202 Maintenance of Office Furniture and Equipment	300,000	330,000	363,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	250,000	275,000	302,500
	3111000 Purchase of Office Furniture and General Equipment	**300,000**	**330,000**	**363,000**
	3111001 Purchase of Office Furniture and Fittings	300,000	330,000	363,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**50,000**	**55,000**	**60,500**
	3111112 Purchase of Software	50,000	55,000	60,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**150,000**	**165,000**	**181,500**
	3111499 Research, Feasibility Studies	150,000	165,000	181,500
	Gross Expenditure..... KShs.	**28,443,266**	**32,493,193**	**35,742,511**
	Net Expenditure..... KShs.	**28,443,266**	**32,493,193**	**35,742,511**
4589000100 Molo Municipality	**Net Expenditure..... KShs.**	**28,443,266**	**32,493,193**	**35,742,511**

4589 MOLO MUNICIPALITY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4589000201 Headquarters	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,950,000**	**2,695,000**	**2,964,500**
	2210302 Accommodation - Domestic Travel	1,500,000	-	-
	2210303 Daily Subsistence Allowance	1,300,000	1,430,000	1,573,000
	2210399 Domestic Travel and Subs. - Others	1,150,000	1,265,000	1,391,500
	2210400 Foreign Travel and Subsistence, and other transportation costs	**100,000**	**110,000**	**121,000**
	2210401 Travel Costs (airlines, bus, railway, etc.)	100,000	110,000	121,000
	2210500 Printing , Advertising and Information Supplies and Services	**600,000**	**660,000**	**726,000**
	2210502 Publishing and Printing Services	200,000	220,000	242,000
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	440,000	484,000
	2210700 Training Expenses	**625,000**	**687,500**	**756,250**
	2210799 Training Expenses - Other (Bud	625,000	687,500	756,250
	2210800 Hospitality Supplies and Services	**1,900,000**	**2,090,000**	**2,299,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	660,000	726,000
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,100,000	1,210,000
	2210805 National Celebrations	300,000	330,000	363,000
	3111000 Purchase of Office Furniture and General Equipment	**400,000**	**440,000**	**484,000**
	3111001 Purchase of Office Furniture and Fittings	400,000	440,000	484,000
	Gross Expenditure..... KShs.	**7,575,000**	**6,682,500**	**7,350,750**
	Net Expenditure..... KShs.	**7,575,000**	**6,682,500**	**7,350,750**
4589000200 Molo Municipal Services	**Net Expenditure..... KShs.**	**7,575,000**	**6,682,500**	**7,350,750**
4589000000 MOLO MUNICIPALITY	**Net Expenditure..... KShs.**	**36,018,266**	**39,175,693**	**43,093,261**

4589 MOLO MUNICIPALITY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028 ProjectionYr1	Projected Estimates 2028/2029 ProjectionYr2
		Kshs.	Kshs.	Kshs.
4589000201 Headquarters	**3110200 Construction of Building**	22,200,000	24,420,000	26,862,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	20,400,000	22,440,000	24,684,000
	3110299 Construction of Buildings - Ot	1,800,000	1,980,000	2,178,000
	3110300 Refurbishment of Buildings	4,985,506	5,484,057	6,032,462
	3110302 Refurbishment of Non-Residential Buildings	4,600,000	5,060,000	5,566,000
	3110399 Refurbishment of Buildgs - Oth	385,506	424,057	466,462
	3110400 Construction of Roads	25,984,522	28,582,974	31,441,272
	3110499 Construction of Roads - Other	25,984,522	28,582,974	31,441,272
	3110500 Construction and Civil Works	101,920,110	112,112,121	123,323,333
	3110502 Water Supplies and Sewerage	23,400,000	25,740,000	28,314,000
	3110504 Other Infrastructure and Civil Works	78,520,110	86,372,121	95,009,333
	3111100 Purchase of Specialised Plant, Equipment and Machinery	1,000,000	1,100,000	1,210,000
	3111101 Purchase of Medical and Dental Equipment	1,000,000	1,100,000	1,210,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	3,500,000	3,850,000	4,235,000
	3111305 Purchase of tree seeds and seedlings	3,500,000	3,850,000	4,235,000
	3130100 Acquisition of Land	1,000,000	1,100,000	1,210,000
	3130101 Acquisition of Land	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	**160,590,138**	**176,649,152**	**194,314,067**
	NET EXPENDITURE KShs.	**160,590,138**	**176,649,152**	**194,314,067**
4589000200 Molo Municipal Services	**NET EXPENDITURE KShs.**	**160,590,138**	**176,649,152**	**194,314,067**
4589000000 MOLO MUNICIPALITY	**NET EXPENDITURE KShs.**	**160,590,138**	**176,649,152**	**194,314,067**

VOTE 4573

COUNTY ASSEMBLY OF NAKURU

Total expenditure summary for FY2026/27 and projected estimates for FY2027/28 and FY2028/29.

The estimates of the amount required in the year ending 30th June 2027 for salaries, expenses and capital expenses of the County Assembly of Nakuru including General Administration & Planning and County Legislation & Oversight.

Part A: Vision

A progressive and cohesive Assembly.

Part B: Mission

Transforming lives of the people of Nakuru County by promoting good governance through legislation, oversight and representation for sustainable development.

Part C: Strategic Objective

1. To attain a cohesive, social economically and politically developed county based on the rule of law, constitutionalism and participative democracy
2. To promote democratic and accountable exercise of power in Nakuru county through progressive legislation, faithful representation and effective public oversight.
3. Provide overall policy and leadership direction for county prosperity
4. Promote prudent economic, financial and fiscal management for growth and economic stability
5. Promote good governance and accountability in management of public affairs at the county
6. Provide quality, efficient, effective, results based and ethical public services
7. Strengthen legislation and oversight over public agencies and promote good governance.

Part D. Performance Overview and Background for Programmes

✓ *Mandate*

Pursuant to the provisions of Article 185 of the Constitution read together with Section 8 and 9 of the County Governments Act No.17 of 2012, the County Assembly has been mandated to:

i. Legislate laws that are necessary for the effective performance of the functions and exercise of the powers of the County Government under the Fourth Schedule.

ii. Oversee implementation of the County Executive Committee and any other county executive organs.
iii. Maintain close contact with the electorate and consult them on the issues before or under discussion in the County Assembly.

✓ *Major Achievements Based On Planned Outputs For The Previous Funding Period*

- Construction of 5 ward offices
- Training & Capacity Building for the new members, board and staff
- Enhanced Public Participation
- Passed relevant legislations through Motions, Petitions and Statements to enhance service delivery
- Members, Board and Staff welfare (Medical Cover, WIBA Plus, Group Life Insurance Covers, Mortgages and Car Loans).
- Maintenance of building was done
- Construction of underground parking/members offices ongoing

✓ *Constraints And Challenges In Implementing The Budget*

- Lengthy procurement procedures
- Budget constraints
- Budget cut

✓ *Major Services/Outputs Expected To Be Achieved In The MTEF Period 2026/2027-2028/2029)*

- Completion of underground parking and members offices
- Refurbishment/Maintenance of buildings
- Structured cabling and Hansard Improvement
- Construction of ward offices
- Refurbishment of speaker house

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (PI)	Target 2024/2025	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
PROGRAMME 1: GENERAL ADMINISTRATION AND PLANNING **Outcome:** Enhanced self-governance through democratic, accountable and transparent exercise of power									
General Administration and Planning	Office of the clerk	Developed and implemented staff capacity building plan	No of Capacity building plan developed and implemented	1	0	1	1	-	-
		Developed annual workplans	No of Annual workplans developed	8	8	8	8	8	8
		Developed and disseminated communication and publicity materials (e.g biannual Assembly magazine, e bulletin)	No of publicity materials developed	All materials	All materials	All materials	All materials	All materials	All materials
		Installed Hansard system	Hansard system Installed	1	1	1	1	1	1
		Completed renovation and equipped offices	No of Offices renovated and equipped	4	4	4	4	4	4
		Recruitment of staff	No of employees recruited	0	0	0	3	0	0
		County Ward Offices constructed and operationalized	Number of ward Offices constructed	5	5	5	6	6	6

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (PI)	Target 2024/2025	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
PROGRAMME 2: COUNTY LEGISLATION AND OVERSIGHT **Outcome:** Enhanced self-governance through democratic, accountable and transparent exercise of power									
County Legislation and Oversight	Office of the speaker	Developed policy framework for county legislations	policy document approved	1	1	1	1		
		Study visits undertaken	Study visits reports	All sectoral committees	All sectoral committees	All sectoral committees	All sectoral committees	All sectoral committees	All sectoral committees
		Training of committees and whole house on conduct of business undertaken	No of Whole house and committees' training reports	12	12	12	12	12	12
		Reviewed standing orders and Committees Operations manual	No of Reviewed standing orders and Committees operations Manual	0	0	1	1	1	1
		Conduct live plenary sessions	No. of live sessions broadcasted	All sessions	All sessions	All sessions	All sessions	All sessions	All sessions
		Assent, publish and gazette the bill	No of bills assented	5	5	5	5	5	5
		Established conducive environment for public participation	No of Public participation Meeting held	5	5	5	5	5	5

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029

Sub Programme (SP)	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Programme 1: General Administration and Planning						
SP 1.1: Administration and Planning	568,737,517	537,000,879	656,363,033	753,890,928	829,280,021	912,208,023
SP 1.2: Personnel Services	181,646,562	177,955,921	157,355,801	170,557,238	187,612,962	206,374,258
Total Expenditure Prog 1	**750,384,079**	**714,956,800**	**813,718,834**	**924,448,166**	**1,016,892,982**	**1,118,582,281**
Programme 2: County Legislation and Oversight						
SP 2.1: Legislation and Oversight	592,444,001	544,555,938	697,778,774	690,300,610	759,330,671	835,263,738
Total Expenditure Prog 2	**592,444,001**	**544,555,938**	**697,778,774**	**690,300,610**	**759,330,671**	**835,263,738**
Total Expenditure of Vote	**1,342,828,080**	**1,259,512,738**	**1,511,497,608**	**1,614,748,776**	**1,776,223,653**	**1,953,846,019**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Current Expenditure						
2100000 Compensation to Employees	441,444,063	430,052,549	487,719,778	489,320,008	538,252,009	592,077,210
2200000 Use of goods and services	683,842,888	622,615,419	717,479,033	676,491,163	744,140,280	818,554,308
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits	31,749,695	31,672,440	36,774,797	34,515,935	37,967,529	41,764,281
3100000 Acquisition of Non-Financial Assets	13,100,000	13,097,478	15,100,000	8,000,000	8,800,000	9,680,000
4100000 Acquisition of Financial Assets	65,085,112	62,721,112	4,424,000	12,214,001	13,435,401	14,778,941
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	107,606,322	99,353,739	250,000,000	394,207,669	433,628,436	476,991,279
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote	**1,342,828,080**	**1,259,512,738**	**1,511,497,608**	**1,614,748,776**	**1,776,223,653**	**1,953,846,019**

Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
PROGRAMME 1: GENERAL ADMINISTRATION AND PLANNING						
Current Expenditure						
2100000 Compensation to Employees	181,646,562	176,959,152	154,785,303	169,274,198	186,201,618	204,821,780
2200000 Use of Goods and Services	393,146,883	372,701,231	386,839,033	339,469,258	373,416,184	410,757,802
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	999,200	996,769	2,570,498	1,283,040	1,411,344	1,552,478
3100000 Acquisition of Non-Financial Assets	10,900,000	10,897,902	15,100,000	8,000,000	8,800,000	9,680,000
4100000 Acquisition of Financial Assets	56,085,112	54,048,007	4,424,000	12,214,001		
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	107,606,322	99,353,739	250,000,000	394,207,669	433,628,436	476,991,279
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 1	**750,384,079**	**714,956,800**	**813,718,834**	**924,448,166**	**1,003,457,582**	**1,103,803,340**
Sub Programme 1.1: Administration and Planning						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	393,146,883	372,701,231	386,839,033	339,469,258	373,416,184	410,757,802
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	10,900,000	10,897,902	15,100,000	8,000,000	8,800,000	9,680,000
4100000 Acquisition of Financial Assets	56,085,112	54,048,007	4,424,000	12,214,001	13,435,401	14,778,941
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	107,606,322	99,353,739	250,000,000	394,207,669	433,628,436	476,991,279
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)	**567,738,317**	**537,000,879**	**656,363,033**	**753,890,928**	**829,280,021**	**912,208,023**
Sub Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation to Employees	181,646,562	176,959,152	154,785,303	169,274,198	186,201,618	204,821,780
2200000 Use of Goods and Services						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	999,200	996,769	2,570,498	1,283,040	1,411,344	1,552,478
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)	**182,645,762**	**177,955,921**	**157,355,801**	**170,557,238**	**187,612,962**	**206,374,258**
PROGRAMME 2: COUNTY LEGISLATION AND OVERSIGHT						
Current Expenditure						
2100000 Compensation to Employees	259,797,501	253,093,397	332,934,475	320,045,810	352,050,391	387,255,430
2200000 Use of Goods and Services	290,696,005	249,914,188	330,640,000	337,021,905	370,724,096	407,796,505
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	30,750,495	30,675,671	34,204,299	33,232,895	36,556,185	40,211,803
3100000 Acquisition of Non-Financial Assets	2,200,000	2,199,577				
4100000 Acquisition of Financial Assets	9,000,000	8,673,105				
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Prog 2	**592,444,001**	**544,555,938**	**697,778,774**	**690,300,610**	**759,330,671**	**835,263,738**
Sub Programme 2.1: Legislation and Oversight						
Current Expenditure						
2100000 Compensation to Employees	259,797,501	253,093,397	332,934,475	320,045,810	352,050,391	387,255,430
2200000 Use of Goods and Services	290,696,005	249,914,188	330,640,000	337,021,905	370,724,096	407,796,505
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	30,750,495	30,675,671	34,204,299	33,232,895	36,556,185	40,211,803
3100000 Acquisition of Non-Financial Assets	2,200,000	2,199,577				
4100000 Acquisition of Financial Assets	9,000,000	8,673,105				
4500000 Disposal of Financial Assets						

	Revised Estimates 2024/2025	Actual Expenditure 2024/2025	Baseline Estimates 2025/2026	Estimates 2026/2027	Projected Estimates	
					2027/2028	2028/2029
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 2.1)	**592,444,001**	**544,555,938**	**697,778,774**	**690,300,610**	**759,330,671**	**835,263,738**
Total Budget	**1,342,828,080**	**1,259,512,738**	**1,511,497,608**	**1,614,748,776**	**1,776,223,653**	**1,953,846,019**

Part I. Summary of Human Resource Requirements

SNO	DESIGNATION	AUTHORIZED	INPOST	2026/27	2027/28	2028/2029
				Funded positions	Positions to be funded	Positions to be funded
1.	Procurement Officer I/II/III	1	0	0	1	1
2.	Fiscal Analyst I/II/III	1	0	0	1	1
3.	Senior Administrative Officer III	1	0	0	1	1
4.	Senior Records Officer I/II/III	1	0	0	1	1
5.	Public Relations Officer I	1	0	0	1	1
6.	Senior Comm & Information officer	1	0	0	1	1
7.	Protocol Officer	1	0	0	1	1
8.	Public Relations Assistant II	1	0	0	1	1
9.	Board Assistant	1	1	0	1	1
10.	Administrative Officer	1	0	1	1	1
11.	Legal Counsel I	1	0	0	1	1
12.	Senior Sergeant At Arms I	1	0	0	1	1
13.	Security Warden I/II	12	11	1	1	1
14.	ICT Officer	1	0	1	1	1
	GRAND TOTAL	**25**	**12**	**3**	**14**	**14**

HEADS AND ITEMS UNDER WHICH THIS VOTE WILL BE ACCOUNTED FOR BY THE DEPARTMENT

4573 COUNTY ASSEMBLY – RECURRENT				
HEAD	**TITLE**	**Estimates 2026/2027**	**Projected Estimates**	
			2027/2028	**2028/2029**
4573000101 County Assembly Headquarters	**2110100 Basic Salaries - Permanent Employees**	**98,824,380**	**108,706,818**	**119,577,500**
	2110101 Basic Salaries - Civil Service	98,824,380	108,706,818	119,577,500
	2110200 Basic Wages - Temporary Employees	**5,338,560**	**5,872,416**	**6,459,658**
	2110202 Casual Labour - Others	5,338,560	5,872,416	6,459,658
	2110300 Personal Allowance - Paid as Part of Salary	**47,513,039**	**52,264,343**	**57,490,777**
	2110301 House Allowance	25,337,038	27,870,742	30,657,816
	2110314 Transport Allowance	9,552,000	10,507,200	11,557,920
	2110316 Security Allowance	9,000,000	9,900,000	10,890,000
	2110320 Leave Allowance	884,001	972,401	1,069,641
	2110399 Personal Allowances paid - Oth	2,740,000	3,014,000	3,315,400
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**17,598,219**	**19,358,041**	**21,293,845**
	2120103 Employer Contribution to Staff Pensions Scheme	17,598,219	19,358,041	21,293,845
	2210100 Utilities Supplies and Services	**5,200,000**	**5,720,000**	**6,292,000**
	2210101 Electricity	4,000,000	4,400,000	4,840,000
	2210102 Water and sewerage charges	1,000,000	1,100,000	1,210,000
	2210103 Gas expenses	200,000	220,000	242,000
	2210200 Communication, Supplies and Services	**2,050,000**	**2,255,000**	**2,480,500**
	2210202 Internet Connections	2,000,000	2,200,000	2,420,000
	2210203 Courier and Postal Services	50,000	55,000	60,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**86,710,000**	**95,381,000**	**104,919,100**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,100,000	1,210,000
	2210302 Accommodation - Domestic Travel	10,710,000	11,781,000	12,959,100
	2210399 Domestic Travel and Subs. - Others	75,000,000	82,500,000	90,750,000
	2210500 Printing , Advertising and Information Supplies and Services	**12,700,000**	**13,970,000**	**15,367,000**
	2210502 Publishing and Printing Services	5,000,000	5,500,000	6,050,000
	2210504 Advertising, Awareness and Publicity Campaigns	7,000,000	7,700,000	8,470,000
	2210505 Trade Shows and Exhibitions	700,000	770,000	847,000
	2210600 Rentals of Produced Assets	**1,000,000**	**1,100,000**	**1,210,000**
	2210604 Hire of Transport	1,000,000	1,100,000	1,210,000
	2210700 Training Expenses	**8,000,000**	**8,800,000**	**9,680,000**
	2210799 Training Expenses - Other (Bud	8,000,000	8,800,000	9,680,000

4573 COUNTY ASSEMBLY – RECURRENT				
HEAD	TITLE	Estimates	Projected Estimates	
		2026/2027	2027/2028	2028/2029
	2210800 Hospitality Supplies and Services	**19,090,000**	**20,999,000**	**23,098,900**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	19,090,000	20,999,000	23,098,900
	2210900 Insurance Costs	**56,000,000**	**61,600,000**	**67,760,000**
	2210904 Motor Vehicle Insurance	6,000,000	6,600,000	7,260,000
	2210910 Medical Insurance	50,000,000	55,000,000	60,500,000
	2211000 Specialised Materials and Supplies	**5,600,000**	**6,160,000**	**6,776,000**
	2211004 Fungicides, Insecticides and Sprays	600,000	660,000	726,000
	2211016 Purchase of Uniforms and Clothing - Staff	5,000,000	5,500,000	6,050,000
	2211100 Office and General Supplies and Services	**42,259,865**	**46,485,852**	**51,134,437**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	19,059,865	20,965,852	23,062,437
	2211102 Supplies and Accessories for Computers and Printers	3,000,000	3,300,000	3,630,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	8,000,000	8,800,000	9,680,000
	2211199 Office and General Supplies -	12,200,000	13,420,000	14,762,000
	2211200 Fuel Oil and Lubricants	**5,000,000**	**5,500,000**	**6,050,000**
	2211201 Refined Fuels and Lubricants for Transport	5,000,000	5,500,000	6,050,000
	2211300 Other Operating Expenses	**85,109,393**	**93,620,332**	**102,982,366**
	2211301 Bank Service Commission and Charges	20,000	22,000	24,200
	2211305 Contracted Guards and Cleaning Services	5,000,000	5,500,000	6,050,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,000,000	2,200,000	2,420,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	4,000,000	4,400,000	4,840,000
	2211310 Contracted Professional Services	5,000,000	5,500,000	6,050,000
	2211314 Write Offs/ Bad Debt Expenses from Previous Years	68,889,393	75,778,332	83,356,166
	2211323 Laundry Expenses	200,000	220,000	242,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,250,000**	**2,475,000**	**2,722,500**
	2220101 Maintenance Expenses - Motor Vehicles	2,250,000	2,475,000	2,722,500
	2220200 Routine Maintenance - Other Assets	**8,500,000**	**9,350,000**	**10,285,000**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,100,000	1,210,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	5,000,000	5,500,000	6,050,000
	2220210 Maintenance of Computers, Software, and Networks	2,500,000	2,750,000	3,025,000
	2710100 Government Pension and Retirement Benefits	**1,283,040**	**1,411,344**	**1,552,478**
	2710111 NSSF Pensions	1,283,040	1,411,344	1,552,478
	3111000 Purchase of Office Furniture and General Equipment	**4,000,000**	**4,400,000**	**4,840,000**

4573 COUNTY ASSEMBLY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,210,000
	3111002 Purchase of Computers, Printers and other IT Equipment	3,000,000	3,300,000	3,630,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**4,000,000**	**4,400,000**	**4,840,000**
	3111112 Purchase of Software	4,000,000	4,400,000	4,840,000
	4110400 Domestic Loans to Individuals and Households	**12,214,001**	**13,435,401**	**14,778,941**
	4110405 Car loans to Public Servants	12,214,001	13,435,401	14,778,941
	Gross Expenditure..... KShs.	**530,240,497**	**583,264,547**	**641,591,002**
	Net Expenditure..... KShs.	**530,240,497**	**583,264,547**	**641,591,002**
4573000100 County Assembly	**Net Expenditure..... KShs.**	**530,240,497**	**583,264,547**	**641,591,002**
E4573000501 Legislative Services Headquaters	**2110100 Basic Salaries - Permanent Employees**	**160,163,951**	**176,180,346**	**193,798,381**
	2110101 Basic Salaries - Civil Service	160,163,951	176,180,346	193,798,381
	2110200 Basic Wages - Temporary Employees	**51,478,095**	**56,625,905**	**62,288,495**
	2110201 Contractual Employees	51,478,095	56,625,905	62,288,495
	2110300 Personal Allowance - Paid as Part of Salary	**108,403,764**	**119,244,140**	**131,168,555**
	2110301 House Allowance	3,128,494	3,441,343	3,785,478
	2110312 Responsibility Allowance	21,252,000	23,377,200	25,714,920
	2110314 Transport Allowance	79,296,470	87,226,117	95,948,729
	2110399 Personal Allowances paid - Oth	4,726,800	5,199,480	5,719,428
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**115,000,000**	**126,500,000**	**139,150,000**
	2210302 Accommodation - Domestic Travel	17,000,000	18,700,000	20,570,000
	2210399 Domestic Travel and Subs. - Others	98,000,000	107,800,000	118,580,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	**72,000,000**	**79,200,000**	**87,120,000**
	2210499 Foreign Travel and Subs.- Others	72,000,000	79,200,000	87,120,000
	2210500 Printing , Advertising and Information Supplies and Services	**6,000,000**	**6,600,000**	**7,260,000**
	2210502 Publishing and Printing Services	6,000,000	6,600,000	7,260,000
	2210600 Rentals of Produced Assets	**5,700,000**	**6,270,000**	**6,897,000**
	2210603 Rents and Rates - Non-Residential	5,700,000	6,270,000	6,897,000
	2210700 Training Expenses	**8,000,000**	**8,800,000**	**9,680,000**
	2210799 Training Expenses - Other (Bud	8,000,000	8,800,000	9,680,000
	2210800 Hospitality Supplies and Services	**28,000,000**	**30,800,000**	**33,880,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	28,000,000	30,800,000	33,880,000
	2211300 Other Operating Expenses	**102,321,905**	**112,554,096**	**123,809,505**

4573 COUNTY ASSEMBLY – RECURRENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2211320 Temporary Committees Expenses	52,500,000	57,750,000	63,525,000
	2211325 Constituency Office Expenses	49,821,905	54,804,096	60,284,505
	2710100 Government Pension and Retirement Benefits	**33,232,895**	**36,556,185**	**40,211,803**
	2710102 Gratuity - Civil Servants	32,222,015	35,444,217	38,988,638
	2710111 NSSF Pensions	1,010,880	1,111,968	1,223,165
	Gross Expenditure..... KShs.	**690,300,610**	**759,330,672**	**835,263,739**
	Net Expenditure..... KShs.	**690,300,610**	**759,330,672**	**835,263,739**
E4573000500 Legislative Services	**Net Expenditure..... KShs.**	**690,300,610**	**759,330,672**	**835,263,739**
4573000000 COUNTY ASSEMBLY	**Net Expenditure..... KShs.**	**1,220,541,107**	**1,342,595,219**	**1,476,854,741**

4573 COUNTY ASSEMBLY – DEVELOPMENT				
HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4573000101 County Assembly Headquarters	**3110200 Construction of Building**	348,522,911	383,375,202	421,712,722
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	348,522,911	383,375,202	421,712,722
	3110300 Refurbishment of Buildings	31,238,811	34,362,692	37,798,961
	3110301 Refurbishment of Residential Buildings	10,000,000	11,000,000	12,100,000
	3110302 Refurbishment of Non-Residential Buildings	21,238,811	23,362,692	25,698,961
	3111000 Purchase of Office Furniture and General Equipment	10,000,000	11,000,000	12,100,000
	3111002 Purchase of Computers, Printers and other IT Equipment	10,000,000	11,000,000	12,100,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	4,445,947	4,890,542	5,379,596
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	4,445,947	4,890,542	5,379,596
	Gross Expenditure..... KShs.	**394,207,669**	**433,628,436**	**476,991,279**
	NET EXPENDITURE KShs.	**394,207,669**	**433,628,436**	**476,991,279**
4573000100 County Assembly	**NET EXPENDITURE KShs.**	**394,207,669**	**433,628,436**	**476,991,279**
4573000000 COUNTY ASSEMBLY	**NET EXPENDITURE KShs.**	**394,207,669**	**433,628,436**	**476,991,279**

SUMMARY OF PROJECTS FOR THE ENTIRE COUNTY

4561: OFFICE OF THE GOVENOR AND DEPUTY GOVERNOR

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration and Planning							
3110299	Rebuilding of Molo Sub County Office	HQ	HQ	30,000,000	2026/27	2026/27	15,000,000	
	TOTAL			**30,000,000**			**15,000,000**	**-**

4562: FINANCE AND ECONOMIC PLANNING

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration and Planning							
3110299	Completion and Equipping of County Treasury Office block	HQ	HQ	800,000,000	2026/27	2026/27	165,452,386	
3110504	Solarization of Revenue Offices	HQ	HQ	20,000,000	2026/27	2026/27	3,000,000	
	SUB TOTAL			**820,000,000**			**168,452,386**	**-**
	Programme: Public Finance Management							
	Sub Programme: Resource Mobilisation							
3111112	4.3% Administrative Cost of Revenue Management System (Outstanding)	HQ	HQ	154,800,000	2026/27	2026/27	62,700,000	
	SUB TOTAL			**154,800,000**			**62,700,000**	**-**
	Programme: Public Finance Management							
	Sub Programme: Procurement							
3111009	Purchase and installation of a Bulk filing system	HQ	HQ	5,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			**5,000,000**			**5,000,000**	**-**
	Programme: Public Finance Management							
	Sub Programme: Debt Management							
2211314	County Debt management (as per the County Medium Term Debt Strategy Paper)	HQ	HQ	1,400,000,000	2026/27	2026/27	240,000,000	
2211314	Payment of KRA Pending Bill	HQ	HQ	120,000,000	2026/27	2026/27	93,000,000	
2211314	Payment of Lapfund Pending Bill	HQ	HQ	62,902,916	2026/27	2026/27	60,000,000	

4562: FINANCE AND ECONOMIC PLANNING

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2211314	Payment of KPLC Pending Bill	HQ	HQ	101,000,000	2026/27	2026/27	136,000,000	
	SUB TOTAL			**1,683,902,916**			**529,000,000**	**-**
	ONGOING PROJECTS							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration and Planning							
3110299	Completion and Equipping of County Treasury Office block	HQ	HQ	1,107,500,000	2025/26	2025/26	70,022,157	
3110504	Solarization of Revenue Offices	HQ	HQ	10,000,000	2025/26	2025/26	10,000,000	
3111112	Acquisition of Audit software	HQ	HQ	10,000,000	2025/26	2025/26	10,000,000	
3110399	Renovation of Nakuru East Revenue Offices	HQ	HQ	2,800,000	2024/25	2024/25	1,000,000	
3110299	Construction of County Treasury Building	HQ	HQ	1,107,500,000	2024/25	2024/25	44,504,210	
3110504	Completion of solarization of Revenue offices	HQ	HQ	15,000,000	2024/25	2024/25	5,000,000	
3110504	Purchase Of Containers (4no.) to serve as Revenue Offices	HQ	HQ	5,600,000	2024/25	2024/25	5,600,000	
3111112	Development Of Asset Management System	HQ	HQ	15,000,000	2023/24	2023/24	8,990,000	
3111112	Development of an Inventory management system	HQ	HQ	4,000,000	2022/23	2022/23	1,316,900	
	SUB TOTAL			**2,277,400,000**			**156,433,267**	**-**
	TOTAL			**4,941,102,916**			**921,585,653**	**-**

4563: COUNTY PUBLIC SERVICE BOARD

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration and Planning							
	Sub Programme: Administrative Services							
3111110	Supply, Installation and Commissioning of a Stand-by Generator	HQ	HQ	3,000,000	2026/27	2026/27	2,780,993	
	TOTAL			**3,000,000**			**2,780,993**	**-**

4579: OFFICE OF THE COUNTY ATTORNEY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3111009	Equipping of Legal Resource Centre	HQ	HQ	23,333,400	2026/27	2026/27	-	
	TOTAL			**23,333,400**			**-**	**-**

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Nakuru City Services							
	Sub Programme: Infrastructure Development and City Planning							
3110599	Conditional allocation Kenya Urban Support Programme II (KUSP II UDG)	HQ	HQ	264,542,798	2026/27	2026/27		264,542,798
3110499	Construction of Muhoro road and its Complimentary Facilities	HQ	HQ	100,000,000	2026/27	2026/27		100,000,000
3110504	Proposed Completion of Non-Motorized Transport (Km) along Kenyatta Avenue from KCB Bank to Westside Mall and installation of a traffic light	HQ	HQ	71,500,000	2026/27	2026/27		71,500,000
3110799	Purchase of 1 Fire Engine	HQ	HQ	70,000,000	2026/27	2026/27		70,000,000
3110499	Construction of Moi Street Road, NMT and other Complimentary Facilities	HQ	HQ	70,000,000	2026/27	2026/27		70,000,000
3110499	Construction of 0.8Km Olive Inn Loop Road and its Complimentary Facilities	HQ	HQ	60,576,000	2026/27	2026/27		60,576,000
3110499	Proposed Construction of roads (in Km) Kabachia Loop road, Section 58	HQ	HQ	60,000,000	2026/27	2026/27		60,000,000
3110499	Proposed Construction of road in Kapkures Center to DC's Office	HQ	HQ	60,000,000	2026/27	2026/27		60,000,000
3110504	Construction of Non-Motorized Transport Facilities Phase II from KCB Bank Main to Westside Mall, Mburu Gichua roundabout to Naivas Downtown	HQ	HQ	59,314,503	2026/27	2026/27		59,314,503
3110707	Purchase of 1 Ambulance	HQ	HQ	15,000,000	2026/27	2026/27		15,000,000
	SUB TOTAL			**830,933,301**			**-**	**830,933,301**

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Nakuru City Services							
	Sub Programme: Infrastructure Development and City Planning							
3110504	Proposed Installation and Maintenance of Streetlights	HQ	HQ	5,842,201	2026/27	2026/27	3,842,201	
3110504	Proposed Maintenance of City drainages within the CBD	HQ	HQ	3,000,000	2026/27	2026/27	2,000,000	
3110499	Proposed Maintenance of Roads within the CBD	HQ	HQ	7,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			**15,842,201**			**10,842,201**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Nakuru City Services							
	Sub Programme: Infrastructure Development and City Planning							
3110504	Construction of 4 door ECDE toilets and urinal at Umoja Primary School	Nakuru East	Biashara-Nakuru	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction and equipping of ECDE classroom at Harambee Khalsa Primary School	Nakuru East	Biashara-Nakuru	1,800,000	2026/27	2026/27	1,800,000	
3110299	Construction of a modern kitchen at Crater ECDE	Nakuru East	Biashara-Nakuru	3,000,000	2026/27	2026/27	3,000,000	
3110202	Completion of Administration blocks at Ngala Special, Kariba and St. Paul's ECDEs (installation of sewer system, water and electricity)	Nakuru East	Biashara-Nakuru	2,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of cabros at Bondeni Maternity	Nakuru East	Biashara-Nakuru	1,200,000	2026/27	2026/27	1,200,000	
3110504	Renovation of Abongoloya toilets Phase II	Nakuru East	Biashara-Nakuru	2,000,000	2026/27	2026/27	2,000,000	
3110504	Renovation of Kamukunji stadium toilets, connection to sewer, water and lights, and construction of a fully operational carwash	Nakuru East	Biashara-Nakuru	3,932,690	2026/27	2026/27	3,932,690	
3110504	Installation of fisher boards at Lumumba Estate	Nakuru East	Biashara-Nakuru	500,000	2026/27	2026/27	500,000	
3110504	Completion of installation shutter doors at Nasher Market	Nakuru East	Biashara-Nakuru	2,000,000	2026/27	2026/27	2,000,000	
3110504	Cleaning and maintenance of Drainages across Flamingo Ward	Nakuru East	Flamingo	2,000,000	2026/27	2026/27	2,000,000	
3110504	Maintenance of streetlights across Flamingo Ward	Nakuru East	Flamingo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of drainage at Pangani Estate from Agape to Lakeview Primary	Nakuru East	Flamingo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of drainage at Racetrack Estate behind St. Joseph Catholic Church	Nakuru East	Flamingo	2,000,000	2026/27	2026/27	2,000,000	

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of a 4-door ECDE toilet and urinal at Pangani Primary School	Nakuru East	Flamingo	950,000	2026/27	2026/27	950,000	
3110301	Proposed re-roofing of Flamingo Estate County Government houses	Nakuru East	Flamingo	4,720,000	2026/27	2026/27	4,720,000	
3111401	Survey and titling at Pangani Estate	Nakuru East	Flamingo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Installation of floodlights across Kivumbini Ward	Nakuru East	Kivumbini	1,750,000	2026/27	2026/27	1,750,000	
3110504	Maintenance of streetlights across Kivumbini Ward	Nakuru East	Kivumbini	1,300,000	2026/27	2026/27	1,300,000	
3110504	Construction of 3 Bodaboda sheds and renovation of existing sheds within Kivumbini Ward	Nakuru East	Kivumbini	1,750,000	2026/27	2026/27	1,750,000	
3110499	Grading and murraming of Roads plus installation of Culverts across Kivumbini Ward	Nakuru East	Kivumbini	4,400,000	2026/27	2026/27	4,400,000	
3110504	Cleaning and unclogging of Drainages across Kivumbini Ward	Nakuru East	Kivumbini	1,500,000	2026/27	2026/27	1,500,000	
3111109	Equipping of Sport Teams in Kivumbini Ward	Nakuru East	Kivumbini	800,000	2026/27	2026/27	800,000	
3110301	Re-roofing of Kaloleni A and part of Ojuka Estates	Nakuru East	Kivumbini	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of modern toilets for ECDE at Nakuru Teachers School	Nakuru East	Menengai	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of back-up power system (solar) at Menengai Dispensary	Nakuru East	Menengai	1,000,000	2026/27	2026/27	1,000,000	
3110504	Maintenance of Streetlights across Menengai Ward	Nakuru East	Menengai	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of drainage at Crater road-Muhoro Road-Riparian	Nakuru East	Menengai	8,000,000	2026/27	2026/27	8,000,000	
3110504	Expansion of drainage and installation of Culverts along Muhoro road	Nakuru East	Menengai	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading and murraming of roads across Menengai Ward	Nakuru East	Menengai	4,000,000	2026/27	2026/27	4,000,000	
3110504	Rehabilitation and maintenance of drainages including bush clearing across Menengai Ward	Nakuru East	Menengai	2,000,000	2026/27	2026/27	2,000,000	
3110302	Renovation of classroom and toilet at Lion Hill ECDE	Nakuru East	Nakuru East	950,000	2026/27	2026/27	950,000	
3110504	Construction of 4-door toilet at Madaraka ECDE	Nakuru East	Nakuru East	950,000	2026/27	2026/27	950,000	
3110504	Construction of 4-door toilet at Rhino & Nairobi Road ECDEs	Nakuru East	Nakuru East	2,000,000	2026/27	2026/27	2,000,000	
3110202	Expansion of maternity wing, laboratory and additional beds at Lanet Level 3 Hospital	Nakuru East	Nakuru East	1,500,000	2026/27	2026/27	1,500,000	
3110504	Streetlights installation at Free Area and Naka	Nakuru East	Nakuru East	1,600,000	2026/27	2026/27	1,600,000	
3110504	Unblocking of drainages (Labour based) in Nakuru East Ward	Nakuru East	Nakuru East	500,000	2026/27	2026/27	500,000	

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of Bodaboda Shed at Free Area	Nakuru East	Nakuru East	500,000	2026/27	2026/27	500,000	
3110504	Installation of streetlights at Mwariki B/Mzee wa Nyama	Nakuru East	Nakuru East	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation of streetlights across the Ward	Nakuru East	Nakuru East	7,000,000	2026/27	2026/27	7,000,000	
3110504	Maintenance of streetlights	Nakuru East	Nakuru East	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of Bodaboda Shed at Mzee wa Nyama	Nakuru East	Nakuru East	500,000	2026/27	2026/27	500,000	
3110499	Upgrading of roads at Mzee wa Nyama/Mwariki B	Nakuru East	Nakuru East	1,000,000	2026/27	2026/27	1,000,000	
3110499	Road and drainage works (upgrading) at Kwa Chief in Muguga	Nakuru East	Nakuru East	2,850,000	2026/27	2026/27	2,850,000	
3110504	Streetlights installation at Cargill Machine	Nakuru East	Nakuru East	450,000	2026/27	2026/27	450,000	
3110504	Extension of market shed at Free Area market	Nakuru East	Nakuru East	1,000,000	2026/27	2026/27	1,000,000	
3110502	Water piping for Mzee Wanyama	Nakuru East	Nakuru East	2,000,000	2026/27	2026/27	2,000,000	
3111109	Equipping of Youth and women with Tools of work in Nakuru East Ward	Nakuru East	Nakuru East	5,320,077	2026/27	2026/27	5,320,077	
3110202	Construction of one classroom in Barut Polytechnic	Nakuru West	Barut	1,800,000	2026/27	2026/27	1,800,000	
3130101	Purchase of land for Soimet ECDE	Nakuru West	Barut	2,402,800	2026/27	2026/27	2,402,800	
3130101	Purchase of land for drilling Kaptich borehole	Nakuru West	Barut	1,200,000	2026/27	2026/27	1,200,000	
3111109	Equipping of Barut Polytechnic	Nakuru West	Barut	1,200,000	2026/27	2026/27	1,200,000	
3130101	Purchase of land for constructing water tower at Kigonor	Nakuru West	Barut	1,200,000	2026/27	2026/27	1,200,000	
3110504	Construction of bodaboda sheds	Nakuru West	Barut	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading and murraming of roads through Hire of machinery in Barut Ward	Nakuru West	Barut	4,000,000	2026/27	2026/27	4,000,000	
3110502	Purchase of water pipes for Bongo Borehole	Nakuru West	Barut	1,500,000	2026/27	2026/27	1,500,000	
3110504	Maintenance of streetlights in Barut Ward	Nakuru West	Barut	2,500,000	2026/27	2026/27	2,500,000	
3110504	Chain link fencing and gate installation at Kapkures ECDE Center	Nakuru West	Kapkures	2,000,000	2026/27	2026/27	2,000,000	

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110502	Installation of water tower with two 10,000L water tanks at Kapkures ECDE center	Nakuru West	Kapkures	1,600,000	2026/27	2026/27	1,600,000	
3110504	Chain link fencing and gate installation at Lalwet ECDE playground Center	Nakuru West	Kapkures	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of toilets at Kapkures Health Center	Nakuru West	Kapkures	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of 7 Streetlights at Ingobor Sub location (One Light each at Glan Njoro, Kwa Tom Bridge, Mundui Junction, Ziwa Lodge Junction, Isaac Memorial, Jamia Estate and Kwa Mike)	Nakuru West	Kapkures	2,800,000	2026/27	2026/27	2,800,000	
3110502	Piping extension works at Mogoon Resource Center Borehole	Nakuru West	Kapkures	2,300,000	2026/27	2026/27	2,300,000	
3110504	Installations of Additional Solar panels, Cables and Standard Motor at Kapnandi Borehole	Nakuru West	Kapkures	1,900,000	2026/27	2026/27	1,900,000	
3110502	Piping at Ingobor Water Project Phase 1 and 2 (Extension of 2-inch Water Pipes)	Nakuru West	Kapkures	2,200,000	2026/27	2026/27	2,200,000	
3110504	Construction of toilet at Mogoon Resource Center	Nakuru West	Kapkures	700,000	2026/27	2026/27	700,000	
3110302	Renovation of existing classrooms at Kaptembwo Vocational Training Centre	Nakuru West	Kaptembwo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Installation of a perimeter wall at Kaptembwo Vocation Training Centre	Nakuru West	Kaptembwo	3,500,000	2026/27	2026/27	3,500,000	
3110504	Construction of a 10-door and a urinal ECDE toilet block at Heshima Primary School	Nakuru West	Kaptembwo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of a 10-door and a urinal ECDE toilet block at Eleengochoch Primary School	Nakuru West	Kaptembwo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of a 10-door and a urinal ECDE toilet block at Kaptembwo Primary School	Nakuru West	Kaptembwo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Installation of cabro paving and doing drainage at Rhonda Health Centre	Nakuru West	Kaptembwo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation of terrazzo floor at Youth Friendly centre within Rhonda Clinic	Nakuru West	Kaptembwo	1,000,000	2026/27	2026/27	1,000,000	
3110504	Plumbing works at outpatient unit in Rhonda Health Centre	Nakuru West	Kaptembwo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of new drainage system across Kaptembwo Ward	Nakuru West	Kaptembwo	10,000,000	2026/27	2026/27	10,000,000	
3110504	Rehabilitation of existing drainages across Kaptembwo Ward	Nakuru West	Kaptembwo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Rehabilitation of streetlights across Kaptembwo Ward	Nakuru West	Kaptembwo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of ECDE Toilets at Prisons ECDE in Prisons Primary ECDE	Nakuru West	London	1,300,000	2026/27	2026/27	1,300,000	
3110504	Construction and rehabilitation of existing Bodaboda Sheds across London Ward	Nakuru West	London	2,300,000	2026/27	2026/27	2,300,000	
3110504	Supply, fabrication and installation of a Container Clinic	Nakuru West	London	1,500,000	2026/27	2026/27	1,500,000	

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction and Maintenance of drainage across London Ward	Nakuru West	London	5,174,140	2026/27	2026/27	5,174,140	
3110499	Grading and murraming of Roads across London Ward	Nakuru West	London	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation and Maintenance of Streetlights across London Ward	Nakuru West	London	3,000,000	2026/27	2026/27	3,000,000	
3111109	Equipping of Mwariki Vocational Training Centre	Nakuru West	Rhonda	1,000,000	2026/27	2026/27	1,000,000	
3110299	Conversion of Mwariki VTC into a kitchen and dining hall plus equipping and renovation	Nakuru West	Rhonda	3,500,000	2026/27	2026/27	3,500,000	
3110504	Construction of 4-door toilet and urinal at Mwariki ECDE	Nakuru West	Rhonda	950,000	2026/27	2026/27	950,000	
3110202	Construction of Dispensary in Rhonda Ward	Nakuru West	Rhonda	8,500,000	2026/27	2026/27	8,500,000	
3110504	Construction of Motorbike Sheds (2) in Rhonda Ward	Nakuru West	Rhonda	900,000	2026/27	2026/27	900,000	
3110504	Maintenance of Drainages in Rhonda Ward	Nakuru West	Rhonda	1,600,000	2026/27	2026/27	1,600,000	
3110504	Streetlight Maintenance in Rhonda Ward	Nakuru West	Rhonda	1,097,078	2026/27	2026/27	1,097,078	
3110504	Rehabilitation and unclogging of drainages within Shabab Ward	Nakuru West	Shabab	2,000,000	2026/27	2026/27	2,000,000	
3110504	Maintenance of streetlights within Shabab Ward	Nakuru West	Shabab	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of mechanics garage shed at PCEA Shabab	Nakuru West	Shabab	3,000,000	2026/27	2026/27	3,000,000	
3110504	Construction of 5 bodaboda sheds within the Ward	Nakuru West	Shabab	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of Empolos mechanic garage Shed	Nakuru West	Shabab	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of five security barriers within Kenlands	Nakuru West	Shabab	2,000,000	2026/27	2026/27	2,000,000	
3110504	Imarisha barabara across the Ward	Nakuru West	Shabab	1,100,000	2026/27	2026/27	1,100,000	
	SUB TOTAL			**209,246,785**			**209,246,785**	**-**
	ONGOING PROJECTS							
	Programme: Nakuru City Services							
	Sub Programme: Infrastructure Development and City Planning							
3110504	Installation of three (3) 13-metres high mast streetlights across Flamingo Ward	Nakuru East	Flamingo	1,350,000	2025/26	2025/26	1,350,000	
3110301	Re-roofing of Flamingo Estate County Government houses	Nakuru East	Flamingo	4,800,000	2025/26	2025/26	2,400,000	
3110504	Maintenance of streetlight across Kivumbini Ward	Nakuru East	Kivumbini	1,150,000	2025/26	2025/26	1,650,000	
3110202	Construction and equipping of one ECDE classroom at Hyrax Primary School	Nakuru East	Menengai	2,000,000	2025/26	2025/26	2,000,000	
3110504	Renovation of Menengai Dispensary and equipping of Menengai Maternity Wing	Nakuru East	Menengai	3,000,000	2025/26	2025/26	3,000,000	
3110504	Installation of high mast flood light at Barnabas	Nakuru East	Nakuru East	2,500,000	2025/26	2025/26	2,500,000	

4580: NAKURU CITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Installation of 13m high mast flood light at Free Area	Nakuru East	Nakuru East	3,300,000	2025/26	2025/26	3,300,000	
3111401	Title processing of Barut Market land	Nakuru West	Barut	200,000	2025/26	2025/26	200,000	
3110302	Renovation & equipping of ECDE classroom in Barut Primary	Nakuru West	Barut	1,000,000	2025/26	2025/26	1,000,000	
3110504	Construction of toilets at Barut Health Center	Nakuru West	Barut	1,200,000	2025/26	2025/26	1,200,000	
3110502	Water works at Kamasai borehole	Nakuru West	Barut	1,300,000	2025/26	2025/26	1,300,000	
3110299	Construction of Modern Kitchen at Tulwet ECDE Center	Nakuru West	Kapkures	1,000,000	2025/26	2025/26	1,000,000	
3110299	Construction of Modern Kitchen at Lalwet ECDE Center	Nakuru West	Kapkures	1,000,000	2025/26	2025/26	1,000,000	
3110504	Fencing of Kapkures Health Center with perimeter wall	Nakuru West	Kapkures	1,400,000	2025/26	2025/26	1,400,000	
3111120	Purchase of a laundry machine in Rhonda Hospital	Nakuru West	Kaptembwo	500,000	2025/26	2025/26	500,000	
3110504	Installation of solar panels at Rhonda Maternity Hospital	Nakuru West	Kaptembwo	3,000,000	2025/26	2025/26	3,000,000	
3110504	Construction of boda-boda sheds across London Ward	Nakuru West	London	2,300,000	2025/26	2025/26	2,300,000	
3110504	Construction of drainages at Mwariki A in Rhonda ward	Nakuru West	Rhonda	3,000,000	2025/26	2025/26	3,000,000	
	SUB TOTAL			**34,000,000**			**32,100,000**	**-**
	TOTAL			**1,090,022,287**			**252,188,986**	**830,933,301**
	NAKURU CITY TOTAL			**1,090,022,287**			**1,083,122,287**	

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Naivasha Municipal Services							
	Sub Programme: Planning and Infrastructure							
3110599	Conditional allocation Kenya Urban Support Programme II (KUSP II UDG)	HQ	HQ	107,572,502	2026/27	2026/27		107,572,502
3110799	Purchase of 1 Fire Engine	HQ	HQ	70,000,000	2026/27	2026/27		70,000,000
3110707	Purchase of 1 Ambulance	HQ	HQ	15,000,000	2026/27	2026/27		15,000,000
3110499	Improvement of roads to bitumen standards; Kinamba-Gituamba-Kayole-Mountain View/Musaka road, Hellsgate/Kayole Roads - Lakeview Ward	HQ	HQ	80,000,000	2026/27	2026/27		80,000,000
3110504	Paving, drainage and streetlights installation	HQ	HQ	50,000,000	2026/27	2026/27		50,000,000

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of Non-Motorised Transport	HQ	HQ	37,000,000	2026/27	2026/27		37,000,000
3110499	Tarmacking of Karate Centre	HQ	HQ	20,000,000	2026/27	2026/27	20,000,000	
	SUB TOTAL			**379,572,502**			**20,000,000**	**359,572,502**
	Programme: Naivasha Municipal Services							
	Sub Programme: Planning and Infrastructure							
3110504	Improvement of drainages - Kabati Drainage	HQ	HQ	10,000,000	2026/27	2026/27	5,526,400	
3110504	Construction of toilets at Southlake bus park, streetlights and gate house	HQ	HQ	6,000,000	2026/27	2026/27	5,000,000	
3110504	Maintenance of KUSP I projects - Modern Markets and paved parking and NMT	HQ	HQ	5,000,000	2026/27	2026/27	4,000,000	
3111499	Review of IDeP and ISUDP	HQ	HQ	5,000,000	2026/27	2026/27	4,000,000	
3110504	Maintenance of streetlights in across the Municipality	HQ	HQ	10,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			**36,000,000**			**23,526,400**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Naivasha Municipal Services							
	Sub Programme: Planning and Infrastructure							
3110504	Construction of a four-door toilet at Gituru Polytechnic	Naivasha	Biashara-Naivasha	950,000	2026/27	2026/27	950,000	
3110504	Construction of a four-door toilet at Kinamba Israel ECDE Centre	Naivasha	Biashara-Naivasha	950,000	2026/27	2026/27	950,000	
3110501	Construction of Muteithia bridge	Naivasha	Biashara-Naivasha	3,500,000	2026/27	2026/27	3,500,000	
3110501	Construction of Kagogo bridge	Naivasha	Biashara-Naivasha	3,000,000	2026/27	2026/27	3,000,000	
3110499	Repair of roads in Upper Biashara	Naivasha	Biashara-Naivasha	5,000,000	2026/27	2026/27	5,000,000	
3110499	Repair of roads in Lower Biashara	Naivasha	Biashara-Naivasha	4,863,821	2026/27	2026/27	4,863,821	
3110504	Solarization of Gituru Wendani water project	Naivasha	Biashara-Naivasha	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of Tank Tower (12 metres) & tanks installation at Kirima Water Project	Naivasha	Biashara-Naivasha	1,500,000	2026/27	2026/27	1,500,000	
3110504	Completion of Mwafrika drainage	Naivasha	Hellsgate	2,800,000	2026/27	2026/27	2,800,000	
3111109	Purchase and supply of play equipment for Kamenu ECDE	Naivasha	Hellsgate	300,000	2026/27	2026/27	300,000	
3110202	Construction and equipping of one ECDE classroom at Kamenu ECDE	Naivasha	Hellsgate	1,800,000	2026/27	2026/27	1,800,000	

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of two door latrines with urinal at YMCA Karagita	Naivasha	Hellsgate	475,000	2026/27	2026/27	475,000	
3110504	Construction of two door latrines with urinal at Kijani Dispensary	Naivasha	Hellsgate	475,000	2026/27	2026/27	475,000	
3110504	Construction of four door pit latrines with urinal at Karagita Dispensary	Naivasha	Hellsgate	950,000	2026/27	2026/27	950,000	
3110504	Cleaning and unclogging of drainages along Karagita Area	Naivasha	Hellsgate	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of drainage from Anti-stock Unit to Munyu	Naivasha	Hellsgate	3,000,000	2026/27	2026/27	3,000,000	
3110504	Construction of drainage from Mirera Inns to Catholic Area	Naivasha	Hellsgate	3,000,000	2026/27	2026/27	3,000,000	
3110504	Installation of streetlights in Mirera location, Hellsgate Ward	Naivasha	Hellsgate	3,000,000	2026/27	2026/27	3,000,000	
3110502	Nyamathi water works	Naivasha	Hellsgate	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of drainage at Mountain View Estate	Naivasha	Hellsgate	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading, gravelling, murraming of roads and installation of culverts in Hellsgate through Imarisha	Naivasha	Hellsgate	5,000,000	2026/27	2026/27	5,000,000	
3110499	Grading, gravelling, murraming and installation of culverts in Nyamathi road	Naivasha	Hellsgate	2,000,000	2026/27	2026/27	2,000,000	
3110299	Construction of a modern kitchen at Unity ECDE	Naivasha	Lakeview	3,000,000	2026/27	2026/27	3,000,000	
3110302	Renovation of 16 ECDE classrooms in Unity, Manera, Lakeview and Milimani schools with terrazzo floor, painting, windows replacement	Naivasha	Lakeview	3,000,000	2026/27	2026/27	3,000,000	
3110504	Cleaning and unclogging of drainages in Lakeview Estate	Naivasha	Lakeview	5,000,000	2026/27	2026/27	5,000,000	
3111109	Equipping of 6 ECDE classrooms at Unity, Lakeview, Manera and Milimani with learner's chairs and tables, teacher's chairs and tables	Naivasha	Lakeview	2,000,000	2026/27	2026/27	2,000,000	
3110504	Maintenance of streetlights across Lakeview Ward	Naivasha	Lakeview	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading and murraming of access roads across Lakeview Ward	Naivasha	Lakeview	2,040,414	2026/27	2026/27	2,040,414	
3110504	Installation of streetlights across Lakeview Ward	Naivasha	Lakeview	2,000,000	2026/27	2026/27	3,000,000	
3110502	Water connection for PLWD toilets including a water tank	Naivasha	Lakeview	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of Nyakinyua Primary School ECDE Classroom	Naivasha	Maai Mahiu	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of Longonot Township Primary School ECDE Classroom	Naivasha	Maai Mahiu	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of a 3-Door Toilet and Urinal at Karima Primary School ECDE	Naivasha	Maai Mahiu	750,000	2026/27	2026/27	750,000	
3110499	Grading and Murraming of roads in Maai Mahiu Ward	Naivasha	Maai Mahiu	6,000,000	2026/27	2026/27	6,000,000	
3110504	Construction of drainage and Installation of culverts in Maai Mahiu Ward	Naivasha	Maai Mahiu	5,331,216	2026/27	2026/27	5,331,216	
3110499	Rehabilitation of roads in Maai Mahiu Ward	Naivasha	Maai Mahiu	4,750,000	2026/27	2026/27	4,750,000	
3110504	Installation of Streetlights in Maai Mahiu Ward	Naivasha	Maai Mahiu	8,000,000	2026/27	2026/27	8,000,000	
3110504	Repair of Streetlights in Maai Mahiu Ward	Naivasha	Maai Mahiu	1,500,000	2026/27	2026/27	1,500,000	
3110504	Fencing of Munyu vegetable processing factory (chain link fencing)	Naivasha	Naivasha East	1,500,000	2026/27	2026/27	1,500,000	

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111302	Supply of one-month and half (6 weeks) improved kienyeji chicks in Naivasha East Ward	Naivasha	Naivasha East	2,000,000	2026/27	2026/27	2,000,000	
3110302	Renovation of Mitamaiyo ECDE classroom and construction of 4-door toilets	Naivasha	Naivasha East	1,041,006	2026/27	2026/27	1,041,006	
3110504	Construction of 4-door toilets and fencing of Gathima ECDE	Naivasha	Naivasha East	2,500,000	2026/27	2026/27	2,500,000	
3110504	Fencing and installation of a gate at Kiambogo Rurii Dispensary (chain link fencing)	Naivasha	Naivasha East	2,000,000	2026/27	2026/27	2,000,000	
3110202	Completion of Munyu Maternity block and installation of cabros along walk ways	Naivasha	Naivasha East	3,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of gutters, elevated tank and construction of 12,500 litres septic tanks at Mwega Dispensary	Naivasha	Naivasha East	2,000,000	2026/27	2026/27	2,000,000	
3110504	Chain link fencing and installation of a gate at Sulmac Dispensary	Naivasha	Naivasha East	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading and gravelling of Naivasha East access roads through hire of machineries	Naivasha	Naivasha East	5,000,000	2026/27	2026/27	4,000,000	
3110504	Maintenance and repair of streetlights at Kayole and Kinungi Centre	Naivasha	Naivasha East	1,500,000	2026/27	2026/27	1,500,000	
3110502	Supply of HDPE pipes to Kinungi and Sision water projects	Naivasha	Naivasha East	3,000,000	2026/27	2026/27	2,000,000	
3111109	Equipping of youth, women and people living with disabilities with tools of work in Naivasha East Ward	Naivasha	Naivasha East	1,500,000	2026/27	2026/27	1,500,000	
3110702	Purchase and supply of rescue boat with engine and life saver jackets for Kamere beach	Naivasha	Olkaria	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of four door pit latrine with urinal at Narasha ECDE	Naivasha	Olkaria	950,000	2026/27	2026/27	950,000	
3110504	Construction of four door pit latrine with urinal at Oserian ECDE	Naivasha	Olkaria	950,000	2026/27	2026/27	950,000	
3110504	Construction of four door pit latrine with urinal at Sher Moi ECDE	Naivasha	Olkaria	950,000	2026/27	2026/27	950,000	
3110504	Construction of four door pit latrine with urinal at Mvuke ECDE	Naivasha	Olkaria	950,000	2026/27	2026/27	950,000	
3111101	Purchase and supply of medical equipment for Kamere Dispensary	Naivasha	Olkaria	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading, gravelling, murraming and installation of culverts at Canaan roads	Naivasha	Olkaria	2,000,000	2026/27	2026/27	2,000,000	
3110504	Unblocking drainages and clearing of bushes in Olkaria Ward	Naivasha	Olkaria	3,000,000	2026/27	2026/27	3,000,000	
3110299	Construction of Kamere Social Hall	Naivasha	Olkaria	2,000,000	2026/27	2026/27	2,000,000	
3110299	Construction of a modern baby day care in Olkaria	Naivasha	Olkaria	3,500,000	2026/27	2026/27	3,500,000	

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of a 4-door toilet ablution block at Kabati ECDE	Naivasha	Viwandani	1,300,000	2026/27	2026/27	1,300,000	
3110504	Construction of a 4-door toilet ablution block at Prisons ECDE	Naivasha	Viwandani	1,300,000	2026/27	2026/27	1,300,000	
3110202	Construction and equipping of additional 1 no. classroom at Prisons ECDE	Naivasha	Viwandani	1,800,000	2026/27	2026/27	1,800,000	
3111109	Installation of play equipment at Prisons ECDE	Naivasha	Viwandani	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of a 4-door toilet ablution block at DEB ECDE	Naivasha	Viwandani	1,300,000	2026/27	2026/27	1,300,000	
3110202	Construction and equipping of additional 2 No. ECDE classrooms at Central ECDE	Naivasha	Viwandani	3,600,000	2026/27	2026/27	3,600,000	
3110504	Construction of masonry fence at Central ECDE	Naivasha	Viwandani	3,000,000	2026/27	2026/27	3,000,000	
3110302	Renovation and equipping of 3 No. classrooms at DEB ECDE	Naivasha	Viwandani	4,000,000	2026/27	2026/27	4,000,000	
3110504	Construction of septic tank and connecting to the sewer at Nakuru bus terminus	Naivasha	Viwandani	1,500,000	2026/27	2026/27	1,500,000	
3110499	Hire of machinery and equipment for road construction in Viwandani Ward	Naivasha	Viwandani	2,000,000	2026/27	2026/27	2,000,000	
3110504	Connection of electricity and activation of Wi-Fi at Viwandani Social Hall	Naivasha	Viwandani	500,000	2026/27	2026/27	500,000	
	SUB TOTAL			**166,176,457**			**164,176,457**	**-**
	ONGOING PROJECTS							
	Programme: Naivasha Municipal Services							
	Sub Programme: Planning and Infrastructure							
3110504	Construction of 4 door toilet at NYS ECDE Centre	Naivasha	Biashara-Naivasha	950,000	2025/26	2025/26	950,000	
3110504	Construction of Market sheds in Kinamba Market	Naivasha	Biashara-Naivasha	1,000,000	2025/26	2025/26	1,000,000	
3110202	Completion of Maraigushu OPD block	Naivasha	Naivasha East	1,000,000	2025/26	2025/26	1,000,000	
3110504	Completion of 22,500 litre septic tank at Sission Dispensary	Naivasha	Naivasha East	1,500,000	2025/26	2025/26	1,500,000	
3110504	Installation of floodlights across the Ward	Naivasha	Lakeview	2,000,000	2025/26	2025/26	2,000,000	
3110504	Completion of Munyu vegetable value addition plant	Naivasha	Naivasha East	2,000,000	2025/26	2025/26	2,000,000	
3110504	Installation of 13-meter-high streetlights across the Ward	Naivasha	Naivasha East	2,000,000	2025/26	2025/26	2,000,000	
3110504	Installation of security lights in Maai Mahiu Ward	Naivasha	Maai Mahiu	3,200,000	2025/26	2025/26	3,200,000	
3110499	Construction, installation of culverts and drainages along Olkaria Hells Gate Estate, Kwa Muya, Kamere, Kamere Beach and Olkaria at large	Naivasha	Olkaria	4,000,000	2025/26	2025/26	4,000,000	
3110504	Installation of solar street lights at Hells Gate	Naivasha	Hells Gate	4,500,000	2025/26	2025/26	4,500,000	

4578: NAIVASHA MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111109	Equipping of Maai Mahiu Youth Vocational Training Centre	Naivasha	Maai Mahiu	5,000,000	2025/26	2025/26	5,000,000	
	SUB TOTAL			**27,150,000**			**27,150,000**	**-**
	TOTAL			**608,898,959**			**234,852,857**	**359,572,502**
	NAIVASHA TOTAL			**608,898,959**			**594,425,359**	

4588: GILGIL MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Gilgil Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110599	Conditional Fund - Kenya Urban Support Project (KUSP) - Urban Development Grant	HQ	HQ	40,005,876	2026/27	2026/27		40,005,876
3110799	Purchase of 1 Fire Engine for Gilgil Municipality	HQ	HQ	70,000,000	2026/27	2026/27		70,000,000
	SUB TOTAL			**110,005,876**			**-**	**110,005,876**
	Programme: Gilgil Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110504	Installation of solar streetlights	HQ	HQ	7,000,000	2026/27	2026/27	6,000,000	
3110504	Construction of storm water drainage network within Gilgil Town	HQ	HQ	12,976,249	2026/27	2026/27	8,976,249	
3110202	Construction of Gilgil Municipality Offices	HQ	HQ	11,000,000	2026/27	2026/27	7,000,000	
3110504	Purchase and installation of litter bins in the CBD	HQ	HQ	2,000,000	2026/27	2026/27	2,000,000	
3110504	Rehabilitation of Parks/Green Spaces	HQ	HQ	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of ablution block, kitchen and fencing of Gilgil Cultural Centre	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
3110302	Rehabilitation of Social Halls	HQ	HQ	1,500,000	2026/27	2026/27	1,500,000	
3110504	Rehabilitation of Gilgil Stadium - additional funding	HQ	HQ	1,000,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**43,976,249**			**34,976,249**	**-**

4588: GILGIL MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	WARD PROJECTS 2026/2027							
	Programme: Gilgil Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110202	Construction and equipping of one ECDE Classroom at Kikopey Primary	Gilgil	Gilgil	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of a classroom at St. Patrick ECDE	Gilgil	Gilgil	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of classroom and 4-door toilet at Gilgil Garrison ECDE	Gilgil	Gilgil	2,500,000	2026/27	2026/27	2,500,000	
3110504	Fencing (Chain-link) and installation of play equipment at Kasarani ECDE	Gilgil	Gilgil	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction and equipping of a classroom at Teachers B	Gilgil	Gilgil	1,800,000	2026/27	2026/27	1,800,000	
3111109	Installation of play equipment and equipping of one classroom at Gilgil Township and Marindu ECDE Centre	Gilgil	Gilgil	800,000	2026/27	2026/27	800,000	
3111109	Equipping of Gilgil Library ICT Hub	Gilgil	Gilgil	500,000	2026/27	2026/27	500,000	
3110499	Grading, murraming and drainage works at Kampi Somali, Leleshwa/Manyatta and Mbegi & Site Baraka roads	Gilgil	Gilgil	3,500,584	2026/27	2026/27	3,500,584	
3110499	Grading, murraming and culvert installation at Lower Kigogo and Kikopey locations	Gilgil	Gilgil	4,000,000	2026/27	2026/27	4,000,000	
3110504	Cabro installation at Gilgil Food Market (cabro paving)	Gilgil	Gilgil	2,000,000	2026/27	2026/27	2,000,000	
3110502	Mbegi-Zamzam Water Works FY2026/2027	Gilgil	Gilgil	2,500,000	2026/27	2026/27	2,500,000	
	SUB TOTAL			**22,200,584**			**22,200,584**	**-**
	ONGOING PROJECTS							
	Programme: Gilgil Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110504	Renovation of Gilgil Garrison ECDE toilets	Gilgil	Gilgil	200,000	2025/26	2025/26	200,000	
3110504	Renovation works at Kikopey Dispensary	Gilgil	Gilgil	500,000	2025/26	2025/26	500,000	
3111109	Installation of play equipment at Mbegi and Utumishi ECDE Centre	Gilgil	Gilgil	600,000	2025/26	2025/26	600,000	
3110504	Construction of waiting bay at Karura Dispensary	Gilgil	Gilgil	1,200,000	2025/26	2025/26	1,200,000	
3110499	Grading and murraming of Hedex-Vumilia road	Gilgil	Gilgil	1,700,000	2025/26	2025/26	1,700,000	
3110502	Manyatta Borehole water works	Gilgil	Gilgil	3,500,000	2025/26	2025/26	1,750,000	
3110202	Construction of one (1) classroom at Gilgil Garrison ECDE Center	Gilgil	Gilgil	1,800,000	2025/26	2025/26	1,800,000	
3110504	Construction Of Gilgil Cultural Center	Gilgil	Gilgil	3,200,000	2025/26	2025/26	3,200,000	
	SUB TOTAL			**12,700,000**			**10,950,000**	
	TOTAL			**188,882,709**			**68,126,833**	**110,005,876**
	GILGIL TOTAL			**188,882,709**			**178,132,709**	

4589: MOLO MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Molo Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110504	Rehabilitation of Molo Stadium	HQ	HQ	20,000,000	2026/27	2026/27	15,000,000	
3110504	Construction of drainage and cabro paving in Turi	HQ	HQ	8,000,000	2026/27	2026/27	8,000,000	
3110504	Cabro paving of parking slots and footpaths in Molo CBD	HQ	HQ	15,349,880	2026/27	2026/27	10,349,880	
3110504	Cabro paving of Keep Left walkway	HQ	HQ	5,000,000	2026/27	2026/27	5,000,000	
3110504	Establishment of a greenspace at Mtoni Polisi (Molo)	HQ	HQ	2,000,000	2026/27	2026/27	2,000,000	
	SUB TOTAL			**50,349,880**			**40,349,880**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Molo Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110202	Construction and equipping of Mlima ECDE classroom	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of Kimugul, Haraka and Kipsinende ECDE toilets	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of Sigowet ECDE classroom	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of Kiptenden ECDE classroom	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of Tabora ECDE classroom	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of Mongina ECDE classroom	Kuresoi North	Kamara	1,800,000	2026/27	2026/27	1,800,000	
3110202	Completion of construction of Total Health Centre laboratory	Kuresoi North	Kamara	500,000	2026/27	2026/27	500,000	
3110399	Renovation and equipping of Ward Administrator's office plus toilets	Kuresoi North	Kamara	385,506	2026/27	2026/27	385,506	
3110499	Hire of machinery for grading, gravelling and compacting of roads within Kamara Ward	Kuresoi North	Kamara	2,800,000	2026/27	2026/27	2,800,000	
3110504	Installation of high mast streetlights in Kamara Ward	Kuresoi North	Kamara	2,000,000	2026/27	2026/27	2,000,000	
3110504	Streetlights maintenance in Kamara Ward	Kuresoi North	Kamara	300,000	2026/27	2026/27	300,000	

4589: MOLO MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Masonry works for Cheptebe Drainage Systems	Kuresoi North	Kamara	500,000	2026/27	2026/27	500,000	
3110502	Construction of Kapcheptoror water tank and piping	Kuresoi North	Kamara	5,000,000	2026/27	2026/27	5,000,000	
3110502	Piping of water for Mau Summit location	Kuresoi North	Kamara	2,000,000	2026/27	2026/27	2,000,000	
3110502	Construction of 50m3 water tank in Tarakwet and piping	Kuresoi North	Kamara	2,000,000	2026/27	2026/27	2,000,000	
3110502	Piping for Kipsinende and Olenguruone water works	Kuresoi North	Kamara	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction and equipping of Bygum ECDE classroom	Kuresoi North	Sirikwa	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of Kadenye ECDE classroom	Kuresoi North	Sirikwa	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of sanitary facility at Gacharage Aggregation Store	Kuresoi North	Sirikwa	950,000	2026/27	2026/27	950,000	
3110302	Renovation of Sirikwa Health Centre renovation	Kuresoi North	Sirikwa	4,000,000	2026/27	2026/27	4,000,000	
3110499	Hire of machinery for road construction in Sirikwa Ward	Kuresoi North	Sirikwa	9,284,522	2026/27	2026/27	3,284,522	
3110504	Installation of culverts along roads in Sirikwa Ward	Kuresoi North	Sirikwa	3,000,000	2026/27	2026/27	3,000,000	
3110502	Muthenji borehole drilling	Kuresoi North	Sirikwa	3,000,000	2026/27	2026/27	3,000,000	
3110502	Piping of Sirikwa Ward Water projects	Kuresoi North	Sirikwa	3,000,000	2026/27	2026/27	3,000,000	
3110202	Construction of one classroom at Molo Vocational Centre	Molo	Molo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of a 4-door toilet at Barit ECD	Molo	Molo	950,000	2026/27	2026/27	950,000	
3110499	Rehabilitation of Tayari and Kibunja roads	Molo	Molo	2,750,000	2026/27	2026/27	2,750,000	
3110499	Rehabilitation of Kivulini Kabianga roads	Molo	Molo	2,800,000	2026/27	2026/27	2,800,000	
3110299	Completion and operationalization of Kibunja Dispensary kitchen	Molo	Molo	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of 4 door Kivulini ECDE and Tayari ECDE toilet and urinals	Molo	Molo	2,150,000	2026/27	2026/27	2,150,000	
3110202	Completion and operationalization of Tayari Dispensary	Molo	Molo	1,800,000	2026/27	2026/27	1,800,000	

4589: MOLO MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Rehabilitation of Mukinyai Migaa road	Molo	Molo	2,050,000	2026/27	2026/27	2,050,000	
3110504	Maintenance and installation of culverts along roads in Molo Ward	Molo	Molo	4,021,177	2026/27	2026/27	4,021,177	
3110499	Rehabilitation of Molo Town roads	Molo	Molo	2,500,000	2026/27	2026/27	2,500,000	
3110499	Roads rehabilitation through Kazi Mtaani	Molo	Molo	2,400,000	2026/27	2026/27	2,400,000	
3110202	Construction and equipping of ECDE classroom in Michatha	Molo	Turi	1,800,000	2026/27	2026/27	1,800,000	
3110504	Fencing of Mitoni ECDE	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction and equipping of Mona Michatha ECDE classroom	Molo	Turi	1,800,000	2026/27	2026/27	1,800,000	
3110504	Fencing of Kahuho ECDE	Molo	Turi	600,000	2026/27	2026/27	600,000	
3110504	Fencing of Ngwatanero ECDE	Molo	Turi	500,000	2026/27	2026/27	500,000	
3110504	Construction of Chandera Polytechnic toilet	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
3111101	Equipping of Turi Dispensary	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of 3 number of Mulika Mwizi lights in Turi Ward	Molo	Turi	1,200,000	2026/27	2026/27	1,200,000	
3110499	Murindoko road works	Molo	Turi	900,000	2026/27	2026/27	900,000	
3110499	Kapsita B road works	Molo	Turi	1,500,000	2026/27	2026/27	1,500,000	
3110499	Muchorwe road works	Molo	Turi	1,100,000	2026/27	2026/27	1,100,000	
3110499	Ndenderu A Kawama road works	Molo	Turi	1,400,000	2026/27	2026/27	1,400,000	
3111305	Purchase and supply of Tree Seedlings in Turi Ward	Molo	Turi	3,500,000	2026/27	2026/27	3,500,000	
3110499	Ndenderu B road works	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
3110499	Kavido and Kirangi Road works	Molo	Turi	1,500,000	2026/27	2026/27	1,500,000	
3110502	Turi Centre Water works FY2026.27	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
3110502	Nyeki Road Works	Molo	Turi	900,000	2026/27	2026/27	900,000	
3110504	Fencing Turi Farmers water	Molo	Turi	600,000	2026/27	2026/27	600,000	
3110502	Piping of Kahuho water (Kiambiria)	Molo	Turi	1,500,000	2026/27	2026/27	1,500,000	
3110502	Piping of Mukorombosi water	Molo	Turi	1,000,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**104,041,205**			**98,041,205**	**-**
	ONGOING PROJECTS							
	Programme: Molo Municipal Services							
	Sub Programme: Planning and Infrastructure Development							
3110504	Renovation and Construction of toilets	HQ	HQ	14,000,000	2025/26	2025/26	2,000,000	
3110504	Construction of Keep Left Bus Park	HQ	HQ	14,000,000	2025/26	2025/26	5,500,000	
3110504	Keep Left Center bus park development, on-street parking cabro paving	HQ	HQ	12,000,000	2024/25	2024/25	6,000,000	
3110502	Improvement of water works at Aerial Village	Kuresoi North	Sirikwa	1,000,000	2025/26	2025/26	1,000,000	

4589: MOLO MUNICIPALITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110502	Last mile water connectivity across the Ward	Kuresoi North	Sirikwa	2,000,000	2025/26	2025/26	2,000,000	
3130101	Purchase of ECDE land in Soin-Sachangwan	Molo	Molo	1,000,000	2025/26	2025/26	1,000,000	
3110302	Renovation of Chandera ECDE	Molo	Turi	600,000	2025/26	2025/26	600,000	
3110504	Installation of High mast lights in Turi ward	Molo	Turi	2,000,000	2025/26	2025/26	2,000,000	
3110504	Fencing of Turi Dispensary land and pit latrine construction	Molo	Turi	2,099,053	2025/26	2025/26	2,099,053	
	SUB TOTAL			**48,699,053**			**22,199,053**	**-**
	TOTAL			**203,090,138**			**160,590,138**	**-**

4585: PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: General Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3110599	Conditional Grant from KDSP II (Level II Grant)	HQ	HQ	352,500,000	2026/27	2026/27		352,500,000
	SUB TOTAL			**352,500,000**				**352,500,000**
	Programme: Co-ordination of County Human Resource and Performance Management							
	Sub Programme: Staff Training and Development							
3111112	Designing and installing a digital filling for Human Resource Registry	HQ	HQ	10,000,000	2026/27	2026/27	8,000,000	
2220210	HRMIS System Maintenance	HQ	HQ	3,400,000	2026/27	2026/27	3,400,000	
2210299	Bulk SMS units (HRMIS)	HQ	HQ	1,000,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**14,400,000**			**12,400,000**	**-**
	Programme: Co-ordination of Disaster Management and Humanitarian Assistance							
	Sub Programme: Disaster Management and Humanitarian Assistance							
3111120	Acquisition of Disaster Response Equipment	HQ	HQ	10,000,000	2026/27	2026/27	6,500,000	
	SUB TOTAL			**10,000,000**			**6,500,000**	**-**

4585: PUBLIC SERVICE, DEVOLUTION, CITIZEN ENGAGEMENT, DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	WARD PROJECTS 2026/2027							
	Programme: General Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3111009	Equipping, electricity and WIFI connection at Malewa Ward Offices	Gilgil	Malewa West	500,000	2026/27	2026/27	500,000	
3110504	Connecting Electricity to Nyota Ward Administrator's Office	Kuresoi North	Nyota	200,000	2026/27	2026/27	200,000	
3110504	Completion of sanitation block at the Ward Administration office	Rongai	Solai	200,000	2026/27	2026/27	200,000	
3111009	Equipping of Ward Administration office	Rongai	Solai	200,000	2026/27	2026/27	200,000	
	SUB TOTAL			**1,100,000**			**1,100,000**	**-**
	ONGOING PROJECTS							
	Programme: General Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3110504	Installation of fire engine refill storage tanks and hydrants at Maai Mahiu, Gilgil, Molo and Elburgon	HQ	HQ	15,500,000	2025/26	2025/26	8,299,728	
3110504	Locally fabricated furniture for Rongai, Subukia, Kuresoi South Sub County Offices, Elementaita Ward and Barut Ward Offices	HQ	HQ	2,000,000	2024/25	2024/25	1,385,000	
3110504	Installation of electricity at Ward Administrator Office	Bahati	Lanet/Umoja	622,415	2024/25	2024/25	550,000	
	SUB TOTAL			**18,122,415**			**10,234,728**	**-**
	TOTAL			**396,122,415**			**30,234,728**	**352,500,000**
	PUBLIC SERVICE TOTAL			**396,122,415**			**382,734,728**	

4573: COUNTY ASSEMBLY OF NAKURU

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3110202	Construction of Members Offices Phase III	HQ	HQ	328,522,911	2026/27	2026/27	300,000,000	
3110302	Refurbishment of HQ buildings	HQ	HQ	20,000,000	2026/27	2026/27	20,000,000	
3110202	Construction of Ward Offices	HQ	HQ	20,000,000	2026/27	2026/27	20,000,000	
3110301	Refurbishment of Speaker House	HQ	HQ	10,000,000	2026/27	2026/27	10,000,000	
3111002	Valuation and tagging of assets	HQ	HQ	10,000,000	2026/27	2026/27	10,000,000	
	SUB TOTAL			**388,522,911**			**360,000,000**	**-**
	ONGOING PROJECTS							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration Services							
3110202	Construction of Members Offices Phase	HQ	HQ	28,522,911	2025/26	2025/26	28,522,911	
3110302	Refurbishment of HQ buildings	HQ	HQ	1,238,811	2025/26	2025/26	1,238,811	
3111401	Pre-feasibility, Feasibility and appraisal studies for the Construction of Members Offices Phase III	HQ	HQ	4,445,947	2025/26	2025/26	4,445,947	
	SUB TOTAL			**34,207,669**			**34,207,669**	**-**
	TOTAL			**422,730,580**			**394,207,669**	**-**

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANTS							
	Programme: Preventive and Promotive Health Services							
	Sub Programme: Primary Health Care							
3110599	Conditional Grant from World Bank for BREHS Project	HQ	HQ	114,361,027	2026/27	2026/27		114,361,027
3111101	Purchase of Medical and Dental Equipment at Level III Facilities - FIF	HQ	HQ	3,472,058	2026/27	2026/27		3,472,058
3111099	Purchase of Medical Furniture at Level III Facilities - FIF	HQ	HQ	911,359	2026/27	2026/27		911,359
3110302	Rehabilitation of buildings at Level III Facilities - FIF	HQ	HQ	850,000	2026/27	2026/27		850,000
3111101	Purchase of Plant, Machinery and Equipment at Level III Facilities - FIF	HQ	HQ	279,200	2026/27	2026/27		279,200

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction, renovation, equipping and installation works at Level III Facilities - FIF	HQ	HQ	27,259,533	2026/27	2026/27		27,259,533
3111099	Purchase of Medical and Dental Equipment at Level II Facilities - FIF	HQ	HQ	6,243,870	2026/27	2026/27		6,243,870
3110302	Rehabilitation of buildings at Level II Facilities - FIF	HQ	HQ	6,561,792	2026/27	2026/27		6,561,792
3111120	Purchase of Plant, Machinery and Equipment at Level II Facilities - FIF	HQ	HQ	941,406	2026/27	2026/27		941,406
3110504	Construction, renovation and installation work at Level II Facilities - FIF	HQ	HQ	9,354,570	2026/27	2026/27		9,354,570
	SUB TOTAL			**170,234,815**			**-**	**170,234,815**
	Programme: Health Curative and Rehabilitative Services							
	Sub Programme: Essential Health Services							
3110504	Installation of Cabro at the parking lot at Bondeni Level IV Hospital - FIF	HQ	HQ	1,500,000	2026/27	2026/27		1,500,000
3110504	Construction walk way and shed at Bondeni Level IV Hospital - FIF	HQ	HQ	800,000	2026/27	2026/27		407,873
3111101	Purchase of Medical and Dental Equipment at Bondeni Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3110399	Rehabilitation of Theater at Bondeni Level IV Hospital - FIF	HQ	HQ	500,000	2026/27	2026/27		500,000
3110399	Repurposing of Ward into New Born Unit at Bondeni Level IV Hospital - FIF	HQ	HQ	2,000,000	2026/27	2026/27		1,100,000
3111101	Purchase of a dental chair at Langalanga Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3111201	Rehabilitation of incinerator at Langalanga Level IV Hospital - FIF	HQ	HQ	1,800,000	2026/27	2026/27		958,472
3110302	Rehabilitation of the laboratory at Langalanga Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3110302	Rehabilitation of the laundry at Langalanga Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3111101	Purchase of Assorted Medical equipment at Langalanga Level IV Hospital - FIF	HQ	HQ	150,000	2026/27	2026/27		150,000
3111101	Purchase of Medical and Dental Equipment at Subukia Level IV Hospital - FIF	HQ	HQ	2,500,000	2026/27	2026/27		2,500,000
3110504	Construction of a Perimeter wall at Subukia Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3110302	Rehabilitation of Buildings and Station works at Subukia Level IV Hospital - FIF	HQ	HQ	897,136	2026/27	2026/27		897,136
3110504	Construction and Rehabilitation Works at Mirugi Kariuki Level IV Hospital - FIF	HQ	HQ	300,000	2026/27	2026/27		167,810
3111101	Purchase of Medical and Dental Equipment and other assorted equipment at Mirugi Kariuki Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		965,000
3111201	Rehabilitation of Plant, Machinery and Equipment at Mirugi Kariuki Level IV Hospital - FIF	HQ	HQ	200,000	2026/27	2026/27		200,000
3110504	Installation of solar-powered pathway lighting at Mirugi Kariuki Level IV Hospital - FIF	HQ	HQ	200,000	2026/27	2026/27		200,000
3110504	Installation of CCTV Cameras at Keringet Level IV Hospital - FIF	HQ	HQ	500,000	2026/27	2026/27		500,000
3110504	Construction of walkway/Pavement at Keringet Level IV Hospital - FIF	HQ	HQ	500,000	2026/27	2026/27		500,000

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111101	Purchase of small medical equipment at Keringet Level IV Hospital - FIF	HQ	HQ	300,000	2026/27	2026/27		300,000
3110504	Tiling of maternity washrooms at Keringet Level IV Hospital - FIF	HQ	HQ	300,000	2026/27	2026/27		300,000
3110302	Renovation of non-residential building at Keringet Level IV Hospital - FIF	HQ	HQ	376,821	2026/27	2026/27		376,821
3111101	Purchase of medical and dental equipment (FIF) at Olenguruone Level IV Hospital - FIF	HQ	HQ	2,600,000	2026/27	2026/27		2,600,000
3110302	Rehabilitation of Maternity wing at Olenguruone Level IV Hospital - FIF	HQ	HQ	2,400,000	2026/27	2026/27		2,400,000
3110504	Installation of CCTV cameras at Olenguruone Level IV Hospital - FIF	HQ	HQ	600,000	2026/27	2026/27		600,000
3110504	Rehabilitation of Mortuary at Elburgon Level IV Hospital - FIF	HQ	HQ	2,373,154	2026/27	2026/27		2,373,154
3110504	Rehabilitation of Hospital Window and Fittings at Elburgon Level IV Hospital - FIF	HQ	HQ	1,500,000	2026/27	2026/27		1,500,000
3111099	Purchase of Furniture and fittings at Elburgon Level IV Hospital - FIF	HQ	HQ	1,200,000	2026/27	2026/27		1,200,000
3111101	Purchase of Medical and Dental Equipment (Hemogram) and small assorted medical equipment at Soin Level IV Hospital - FIF	HQ	HQ	575,000	2026/27	2026/27		575,000
3111120	Purchase and Rehabilitation of Plant and Machinery at Soin Level IV Hospital - FIF	HQ	HQ	275,000	2026/27	2026/27		275,000
3110302	Rehabilitation of building and stations at Soin Level IV Hospital - FIF	HQ	HQ	216,699	2026/27	2026/27		216,699
3111101	Purchase of Assorted Medical Equipment at Bahati Level IV Hospital - FIF	HQ	HQ	2,480,000	2026/27	2026/27		2,480,000
3111101	Purchase of Digital X-ray machine at Bahati Level IV Hospital - FIF	HQ	HQ	7,000,000	2026/27	2026/27		6,500,000
3111101	Purchase of theatre operating table at Bahati Level IV Hospital - FIF	HQ	HQ	2,800,000	2026/27	2026/27		2,800,000
3110504	Installation of cabro walk ways at Bahati Level IV Hospital - FIF	HQ	HQ	3,000,000	2026/27	2026/27		2,500,762
3110504	Construction of incinerator at Bahati Level IV Hospital - FIF	HQ	HQ	6,000,000	2026/27	2026/27		5,000,000
3111101	Purchase of Medical and Dental Equipment at Kabazi Sub County Hospital - FIF	HQ	HQ	800,000	2026/27	2026/27		800,000
3110302	Rehabilitation and renovation of buildings and work stations at Kabazi Sub County Hospital - FIF	HQ	HQ	308,888	2026/27	2026/27		308,888
3111120	Purchase of Plant, Machinery and Equipment (Laundry Machine) at Annex Level IV Hospital - FIF	HQ	HQ	2,500,000	2026/27	2026/27		2,500,000
3111299	Rehabilitation of Medical and Dental Equipment at Annex Level IV Hospital - FIF	HQ	HQ	2,300,000	2026/27	2026/27		2,300,000
3111101	Purchase of Medical and Dental Furniture (Electric Theater Table) at Annex Level IV Hospital - FIF	HQ	HQ	3,500,000	2026/27	2026/27		3,500,000
3111101	Purchase of Assorted Medical Equipment at Annex Level IV Hospital - FIF	HQ	HQ	1,500,000	2026/27	2026/27		1,500,000
3110302	Renovation of buildings and work station at Annex Level IV Hospital - FIF	HQ	HQ	3,000,000	2026/27	2026/27		3,000,000

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Renovation of Mortuary at Molo Sub County Level IV Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3111299	Rehabilitation of medical and dental equipment (Assorted) at Molo Sub County Level IV Hospital - FIF	HQ	HQ	2,500,000	2026/27	2026/27		2,500,000
3111101	Purchase of medical and Dental Equipment (Assorted) at Molo Sub County Level IV Hospital - FIF	HQ	HQ	4,867,371	2026/27	2026/27		4,867,371
3110302	Rehabilitation of buildings at Molo Sub County Level IV Hospital - FIF	HQ	HQ	2,000,000	2026/27	2026/27		2,000,000
3110504	Construction of perimeter wall at Molo Sub County Level IV Hospital - FIF	HQ	HQ	2,500,000	2026/27	2026/27		2,500,000
3111101	Purchase of Medical Equipment at Njoro Sub County Level IV Hospital - FIF	HQ	HQ	750,000	2026/27	2026/27		750,000
3110504	Construction and Renovation Works at Njoro Sub County Level IV Hospital - FIF	HQ	HQ	3,195,000	2026/27	2026/27		3,195,000
3111120	Purchase of Plant, Machinery and Equipment at Njoro Sub County Level IV Hospital - FIF	HQ	HQ	2,250,000	2026/27	2026/27		2,250,000
3111101	Installation of an ECT machine and ECG machine at Gilgil Sub County Hospital - FIF	HQ	HQ	1,000,000	2026/27	2026/27		1,000,000
3111120	Purchase of Plant, Machinery and Equipment at Gilgil Sub County Hospital - FIF	HQ	HQ	5,856,100	2026/27	2026/27		5,856,104
3110504	Gas piping and conversion of Hospital kitchen to clean Kitchen at Gilgil Sub County Hospital - FIF	HQ	HQ	1,200,000	2026/27	2026/27		1,200,000
3111111	Installation of Network at Gilgil Sub County Hospital - FIF	HQ	HQ	1,200,000	2026/27	2026/27		1,200,000
3110504	Construction of Waiting Bay and covered walk ways at Gilgil Sub County Hospital - FIF	HQ	HQ	6,500,000	2026/27	2026/27		6,500,000
3110399	Repurposing of an existing building into a Casualty room at Gilgil Sub County Hospital - FIF	HQ	HQ	5,000,000	2026/27	2026/27		5,000,000
3111299	Rehabilitation of various Medical and Dental Equipment at Naivasha Sub County Hospital - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3111299	Rehabilitation of plant, machinery and equipment at Naivasha Sub County Hospital - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3110302	Rehabilitation of Buildings at Naivasha Sub County Hospital - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3111101	Purchase of medical and dental equipment at Naivasha Sub County Hospital - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3111120	Purchase of Plant, machinery and equipment at NCRTH - FIF	HQ	HQ	87,800,000	2026/27	2026/27		87,800,000
2220210	Service Level Agreement: Shredder at NCRTH - FIF	HQ	HQ	5,000,000	2026/27	2026/27		5,000,000
2220210	Service Level Agreement: Maintenance of MRI at NCRTH - FIF	HQ	HQ	15,000,000	2026/27	2026/27		15,000,000

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2220210	Service Level Agreement: Maintenance of ICU/HDU Ventilators at NCRTH - FIF	HQ	HQ	4,200,000	2026/27	2026/27		4,200,000
2220210	Service Level Agreement: Maintenance of Air Conditioners at NCRTH - FIF	HQ	HQ	5,000,000	2026/27	2026/27		5,000,000
2220210	Service Level Agreement: Oxygen Plant at NCRTH - FIF	HQ	HQ	12,000,000	2026/27	2026/27		12,000,000
3111002	Digitization of Health Records Phase II at NCRTH - FIF	HQ	HQ	5,000,000	2026/27	2026/27		5,000,000
3110302	Refurbishment of Wards & Casualty at NCRTH - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3111299	Rehabilitation of major Plant, Machinery and Equipment Overhaul at NCRTH - FIF	HQ	HQ	10,000,000	2026/27	2026/27		10,000,000
3110504	Refurbishment of Mortuary at NCRTH - FIF	HQ	HQ	6,000,000	2026/27	2026/27		6,000,000
3110399	Rehabilitation of Buildings and work stations at NCTRH - FIF	HQ	HQ	20,000,000	2026/27	2026/27		20,000,000
3111101	Rehabilitation of medical and dental equipment at NCRTH - FIF	HQ	HQ	30,000,000	2026/27	2026/27		30,000,000
3111101	Acquisition of pharmaceuticals at Level IV & V Hospital - FIF	HQ	HQ	126,037,411	2026/27	2026/27		126,037,411
3111101	Purchase of medical and dental equipment for Kuresoi Level IV Hospital	HQ	HQ	37,000,000	2026/27	2026/27	27,000,000	
3111101	Purchase of medical and dental equipment for Rongai Level IV Hospital	HQ	HQ	37,000,000	2026/27	2026/27	27,000,000	
3111099	Purchase of medical furniture and fittings at Rongai and Kuresoi Level IV Hospitals	HQ	HQ	9,000,000	2026/27	2026/27	9,000,000	
3111101	Construction of a 4-table surgical theatre complex at Naivasha Sub-County Hospital	HQ	HQ	70,000,000	2026/27	2026/27	29,161,850	
	SUB TOTAL			**634,608,580**			**92,161,850**	**477,308,501**
	TOTAL GRANTS			**804,843,395**			**92,161,850**	**647,543,316**
	Programme: Health Curative and Rehabilitative Services							
	Sub Programme: Essential Health Services							
3110202	Construction of Rongai Level IV Hospital in Rongai Sub County	HQ	HQ	65,000,000	2026/27	2026/27	52,500,000	
3110202	Construction of Kuresoi North Level IV Hospital in Kuresoi North Sub County	HQ	HQ	65,000,000	2026/27	2026/27	52,500,000	
3111120	Purchase of Plant and Machinery (mortuary coolers and related equipment) for Bahati Sub County Hospital	HQ	HQ	18,000,000	2026/27	2026/27	5,657,947	
3111101	Purchase of computerized radiograph (CR) for Gilgil Sub County Hospital	HQ	HQ	2,500,000	2026/27	2026/27	2,500,000	
	SUB TOTAL			**150,500,000**			**113,157,947**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Preventive and Promotive Health Services							
	Sub Programme: Primary Health Care							
3110504	Proposed Construction of Two door pit latrine and urinal at Menengai Dispensary	Bahati	Kiamaina	450,000	2026/27	2026/27	450,000	

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110299	Construction of waiting bay at Nyonjoro Dispensary	Bahati	Lanet/Umoja	1,500,000	2026/27	2026/27	1,500,000	
3110202	Completion of Kiptororo Dispensary	Kuresoi North	Kiptororo	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of a four (4) door Toilet at Cheptuech Health Center	Kuresoi South	Kiptagich	950,000	2026/27	2026/27	950,000	
3110202	Construction of Chebotoi Dispensary	Kuresoi South	Kiptagich	3,550,000	2026/27	2026/27	3,550,000	
3110202	Construction of a modern Maternity Wing in Korao Health Center	Kuresoi South	Tinet	3,500,000	2026/27	2026/27	3,500,000	
3110504	Construction of two door toilets at Tinet Dispensary	Kuresoi South	Tinet	500,000	2026/27	2026/27	500,000	
3110504	Fencing of Ogiek Karandit Dispensary	Kuresoi South	Tinet	500,000	2026/27	2026/27	500,000	
3111101	Equipping of Ogiek Karandit Dispensary	Kuresoi South	Tinet	2,500,000	2026/27	2026/27	2,500,000	
3110504	Construction of Staff Toilets at Arimi Dispensary	Molo	Elburgon	550,000	2026/27	2026/27	550,000	
3110504	Construction of a 2-Door Pit Latrine with a Urinal at Goigoi Center	Naivasha	Maiella	600,000	2026/27	2026/27	600,000	
3110504	Construction of a 2-door toilet and urinal at Lusiru Dispensary	Njoro	Kihingo	450,000	2026/27	2026/27	450,000	
3110302	Renovation and Equipping of Tipis Dispensary	Njoro	Mau Narok	1,400,000	2026/27	2026/27	1,400,000	
3111101	Equipping of Mwisho wa Lami Maternity	Njoro	Mau Narok	1,500,000	2026/27	2026/27	1,500,000	
3110302	Renovation of Metta Dispensary and construction of 2-door toilets	Njoro	Mau Narok	1,500,000	2026/27	2026/27	1,500,000	
3111101	Equipping of Mosop Dispensary	Njoro	Mauche	2,000,000	2026/27	2026/27	2,000,000	
3110302	Renovation of one Room at Teret Dispensary	Njoro	Mauche	1,500,000	2026/27	2026/27	1,500,000	
3110202	Completion of Amani Dispensary	Njoro	Nessuit	3,500,000	2026/27	2026/27	3,500,000	
3110504	Construction of 2 door toilet at Lelechwet Dispensary	Rongai	Mosop	900,000	2026/27	2026/27	900,000	
3110504	Wiring of Sumeek Dispensary Maternity Wing (Block)	Rongai	Mosop	400,000	2026/27	2026/27	400,000	
3111101	Purchase of medical equipment at Lomolo B Dispensary	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3110504	Completion of chain link fencing at Lomolo B Dispensary	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3111101	Equipping of Kapsetek Maternity Wing	Rongai	Soin	2,000,000	2026/27	2026/27	2,000,000	
3110504	Renovation of public toilet at Rongai Centre	Rongai	Visoi	800,000	2026/27	2026/27	800,000	
3110504	Construction of toilet & urinal at Kirima Dispensary	Subukia	Kabazi	750,000	2026/27	2026/27	750,000	

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of a 3-door toilet with urinal at Mireroni Dispensary in Subukia Ward	Subukia	Subukia	750,000	2026/27	2026/27	750,000	
	SUB TOTAL			**35,550,000**			**35,550,000**	**-**
	ONGOING PROJECTS							
	Programme: Preventive and Promotive Health Services							
	Sub Programme: Primary Health Care							
3110202	Construction of a Level IV Hospital in Kuresoi North Sub County Phase III	HQ	HQ	248,246,867	2025/26	2025/26	31,064,118	
3111120	Purchase of Plant and Machinery PGH & Naivasha IV Hospital	HQ	HQ	40,000,000	2025/26	2025/26	28,404,376	
3111101	Purchase of Maternity equipment for Level III Facilities	HQ	HQ	19,757,474	2025/26	2025/26	18,257,474	
3111099	Purchase of Medical Furniture at Molo Level IV Hospital	HQ	HQ	3,000,000	2025/26	2025/26	3,000,000	
3111099	Purchase of Medical Furniture at Njoro Level IV Hospital	HQ	HQ	3,000,000	2025/26	2025/26	3,000,000	
3111099	Purchase of Medical Furniture at Subukia Level IV Hospital	HQ	HQ	3,000,000	2025/26	2025/26	3,000,000	
3111101	Purchase of Plant and Machinery at Olenguruone Level IV Hospital	HQ	HQ	20,000,000	2025/26	2025/26	3,533,970	
3111099	Purchase of Medical Furniture at Maai Mahiu Hospital	HQ	HQ	4,000,000	2025/26	2025/26	4,000,000	
3111101	Purchase of Plant and Machinery at Njoro Level IV Hospital	HQ	HQ	22,300,000	2025/26	2025/26	5,903,589	
3110504	Construction of Auxiliary and Civil works at Njoro Level IV Hospital	HQ	HQ	30,000,000	2025/26	2025/26	7,100,000	
3111101	Purchase of Plant and Machinery at Molo Level IV Hospital	HQ	HQ	22,300,000	2025/26	2025/26	8,833,391	
3111101	Purchase of Medical Equipment at Njoro Level IV Hospital	HQ	HQ	20,800,000	2025/26	2025/26	13,800,000	
3111101	Purchase of medical and dental equipment (PGH OPD, Naivasha, Gilgil maternity, Elburgon Maternity)	HQ	HQ	22,000,000	2025/26	2025/26	14,000,000	
3111101	Purchase of Plant and Machinery at Subukia Level IV Hospital	HQ	HQ	22,300,000	2025/26	2025/26	10,813,666	
3111101	Purchase of Plant and Machinery at Maai Mahiu Hospital	HQ	HQ	22,300,000	2025/26	2025/26	21,300,000	
3111101	Purchase of Medical Equipment at Maai Mahiu Hospital	HQ	HQ	30,000,000	2025/26	2025/26	24,000,000	
3111101	Purchase of Medical Equipment at Molo Level IV Hospital	HQ	HQ	39,000,000	2025/26	2025/26	29,000,000	
3111101	Purchase of Medical Equipment at Subukia Level IV Hospital	HQ	HQ	40,000,000	2025/26	2025/26	36,000,000	
3111101	Purchase of Medical equipment at Naivasha Level IV Hospital HDU/ICU	HQ	HQ	27,900,000	2025/26	2025/26	16,900,000	
3111099	Purchase of Medical furniture at Naivasha Level IV Hospital HDU/ICU	HQ	HQ	3,000,000	2025/26	2025/26	1,500,000	
3111101	Purchase of Plant and Machinery at Bahati Sub County Hospital and Maiella Health Centre	HQ	HQ	22,300,000	2025/26	2025/26	14,300,000	
3110399	Renovation of Old Hospital, Auxiliary and Civil Works at Olenguruone Level IV Hospital	HQ	HQ	40,000,000	2025/26	2025/26	18,353,535	
3110202	Construction of Surgical Theatres' Complex at Molo Level IV Hospital	HQ	HQ	30,000,000	2025/26	2025/26	15,852,503	
3110504	Completion of Bahati Sub County Hospital Mortuary	Bahati	Bahati	3,000,000	2024/25	2024/25	3,000,000	

4565: HEALTH SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110202	Construction Of a Mortuary at Bahati Sub-County Hospital	Bahati	Bahati	5,000,000	2023/24	2023/24	5,000,000	
3110202	Completion of Taita Health Centre	Njoro	Mauche	10,000,000	2022/23	2022/23	10,000,000	
	SUB TOTAL			**753,204,341**			**349,916,620**	**-**
	TOTAL			**1,744,097,736**			**590,786,417**	**647,543,316**
	HEALTH TOTAL			**1,744,097,736**			**1,238,329,734**	

4581: TRADE, COOPERATIVES, TOURISM AND CULTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Commerce and Enterprise							
	Sub Programme: Establishment of Industrial Park							
3110599	Conditional grant on Aggregated Industrial Park Programme	HQ	HQ	97,447,669	2026/27	2026/27		97,447,669
	SUB TOTAL			**97,447,669**			**-**	**97,447,669**
	Programme: Administration Planning and Support Services							
	Sub Programme: Administration Services							
3110504	Rehabilitation of Bus Parks	HQ	HQ	10,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			**10,000,000**			**5,000,000**	**-**
	Programme: Development and Management of Markets							
	Sub Programme: Market Development and Rehabilitation							
3110504	Rehabilitation of existing Markets	HQ	HQ	28,250,030	2026/27	2026/27	15,800,000	
3110504	Solarizing of New and Existing Markets	HQ	HQ	35,000,000	2026/27	2026/27	10,000,000	
	SUB TOTAL			**63,250,030**			**25,800,000**	**-**
	Programme: Co-operative Management							
	Sub Programme: Management of Marketing Cooperatives							
3110999	Enterprise Promotion - Procurement of Umbrella Shades	HQ	HQ	30,000,000	2026/27	2026/27	25,000,000	
3110902	Enterprise Promotion - Procurement of Mekos	HQ	HQ	20,000,000	2026/27	2026/27	15,000,000	
	SUB TOTAL			**50,000,000**			**40,000,000**	**-**

4581: TRADE, COOPERATIVES, TOURISM AND CULTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Promotion of Heritage and Socio-Cultural Diversity							
	Sub Programme: Socio-Cultural Development							
3110504	Construction of masonry wall and gate at Naivasha Community Library	HQ	HQ	6,000,000	2026/27	2026/27	4,000,000	
3110504	Construction of masonry wall and gate at Gilgil Community Library	HQ	HQ	6,000,000	2026/27	2026/27	4,000,000	
	SUB TOTAL			**12,000,000**			**8,000,000**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Development and Management of Markets							
	Sub Programme: Market Development and Rehabilitation							
3110504	Construction of a 4-door toilet with a urinal at Mungetho Market	Kuresoi North	Nyota	950,000	2026/27	2026/27	950,000	
3110504	Construction of Lock ups at Elburgon Ward	Molo	Elburgon	3,000,000	2026/27	2026/27	3,000,000	
3110504	Fencing of Lare Ward Cooperative Store with chain-link and concrete post with gate installation	Njoro	Lare	1,200,000	2026/27	2026/27	1,200,000	
3110504	Installation of electricity at Lake Solai Wetland and murram market stalls	Rongai	Solai	300,000	2026/27	2026/27	300,000	
3111099	Equipping of Lake Solai Wetland Conservancy and Tourism Centre	Rongai	Solai	500,000	2026/27	2026/27	500,000	
3110504	Construction of modern market stalls and fencing at Kitur Centre	Subukia	Kabazi	1,200,000	2026/27	2026/27	1,200,000	
3110504	Construction of a 3-door toilet with urinal, fitted with10,000L water storage tank at Kirengero Market	Subukia	Subukia	1,000,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**8,150,000**			**8,150,000**	**-**
	ONGOING PROJECTS							
	Programme: Development and Management of Markets							
	Sub Programme: Market Development and Rehabilitation							
3110504	Rehabilitation of Existing Markets	HQ	HQ	38,238,924	2025/26	2025/26	8,319,226	
3110504	Rehabilitation of Naivasha Retail market	HQ	HQ	2,467,440	2024/25	2024/25	2,500,000	
3110504	Gilgil market perimeter wall Construction	Gilgil	Gilgil	4,000,000	2024/25	2024/25	4,000,000	
3110504	Construction of modern toilet at Sero Market	Naivasha	Maiella	1,500,000	2024/25	2024/25	1,500,000	
3110504	Construction of Kiambogo markets cubical/stalls	Naivasha	Naivasha East	2,000,000	2024/25	2024/25	2,000,000	

4581: TRADE, COOPERATIVES, TOURISM AND CULTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of Maraigushu markets cubical/stalls	Naivasha	Naivasha East	2,000,000	2024/25	2024/25	2,000,000	
3110504	Construction of market stalls at Rapland area	Naivasha	Olkaria	2,500,000	2021/22	2021/22	2,404,700	
3110504	Construction of curio shop at Pembe Mbili and relocation of curio shops	Nakuru West	Rhonda	2,500,000	2024/25	2024/25	2,500,000	
	SUB TOTAL			**55,206,364**			**25,223,926**	**-**
	TOTAL			**296,054,063**			**112,173,926**	**97,447,669**
	TRADE TOTAL			**296,054,063**			**209,621,595**	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Infrastructure, Development and Maintenance							
	Sub Programme: Construction Rehabilitation and Maintenance of Roads, Drainage and Bridges							
3111299	Rehabilitation of Plants and Equipment	HQ	HQ	25,000,000	2026/27	2026/27	20,000,000	
3110499	Internal Maintenance of Rural and Urban Roads Program (MRUP) [Imarisha Barabara Program]	HQ	HQ	31,013,138	2026/27	2026/27	31,013,138	
3110499	Grading and murraming of Nakuru County roads-(3m per Ward except Kiamaina and Menengai East Wards)	HQ	HQ	159,000,000	2026/27	2026/27	159,000,000	
3110504	Drainage construction in Kiamaina and Menengai East (3m per Ward)	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
3110799	Purchase of 2 Plant & Machinery (Hydraulic Cabin Vehicle) – Streetlight Maintenance	HQ	HQ	10,500,000	2026/27	2026/27	10,500,000	
3110504	Construction of new drainages across the County	HQ	HQ	15,000,000	2026/27	2026/27	10,000,000	
3110504	Installation of culverts and drainage in Muwa Estate	HQ	HQ	5,000,000	2026/27	2026/27	5,000,000	
3110504	Rehabilitation of drainages	HQ	HQ	7,500,000	2026/27	2026/27	7,500,000	
3110504	Road safety Programme (Road Marking and Construction of NMT facilities)	HQ	HQ	4,500,000	2026/27	2026/27	4,500,000	
	SUB TOTAL			**263,513,138**			**253,513,138**	**-**

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Infrastructure, Development and Maintenance							
	Sub Programme: Installation, Rehabilitation & Maintenance of Lighting Infrastructure							
3110504	Installation of Solar Streetlights	HQ	HQ	18,000,000	2026/27	2026/27	15,000,000	
3110504	Installation of high mast streetlights in Kenyatta Bridge, Piave Center and St. Dennis Church (near Piave)	HQ	HQ	4,000,000	2026/27	2026/27	4,000,000	
3110504	Maintenance of Streetlights	HQ	HQ	28,000,000	2026/27	2026/27	23,000,000	
	SUB TOTAL			**50,000,000**			**42,000,000**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Infrastructure, Development and Maintenance							
	Sub Programme: Construction Rehabilitation and Maintenance of Roads, Drainage and Bridges							
3110504	Installation of Electric Mulika Mwizi across the Ward	Bahati	Bahati	4,000,000	2026/27	2026/27	4,000,000	
3110504	Maintenance of high mast streetlights across Bahati Ward	Bahati	Bahati	1,000,000	2026/27	2026/27	1,000,000	
3110499	Hiring of machineries for Roads Rehabilitation across the Ward	Bahati	Bahati	4,950,000	2026/27	2026/27	4,950,000	
3110504	Drainage cleaning and bush clearing across the Ward	Bahati	Bahati	1,280,000	2026/27	2026/27	1,280,000	
3110499	Grading and murraming through Imarisha Barabara	Bahati	Bahati	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of 2 bodaboda sheds at Maili Kumi Bahati	Bahati	Bahati	900,000	2026/27	2026/27	900,000	
3110499	Grading and murraming of roads across Dundori Ward	Bahati	Dundori	8,000,000	2026/27	2026/27	8,000,000	
3110504	Installation of streetlights in Tabuga Mama Rosa Rd and Karagita Junction	Bahati	Dundori	1,000,000	2026/27	2026/27	1,000,000	
3110504	Bush clearing and drainage cleaning across Dundori Ward	Bahati	Dundori	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of 2 bodaboda sheds at Maili Saba and Kabatini	Bahati	Kabatini	900,000	2026/27	2026/27	900,000	
3110504	Maintenance of Streetlights across the Ward	Bahati	Kabatini	1,000,000	2026/27	2026/27	1,000,000	
3110499	Hire of machinery for roads grading, gravelling and installation of culverts across the Ward (3 lines of culverts at Kabatini Sub location) through Imarisha Barabara Programme	Bahati	Kabatini	5,000,000	2026/27	2026/27	5,000,000	
3110504	Proposed drainages and road rehabilitation of access roads in Rurii Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,000,000	2026/27	2026/27	2,000,000	
3110504	Proposed drainages and road rehabilitation of access roads in Workers Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,000,000	2026/27	2026/27	2,000,000	
3110504	Proposed drainages and road rehabilitation of access roads in Gituamba Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,000,000	2026/27	2026/27	2,000,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Proposed drainages and road rehabilitation of access roads in Kiamaina Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,000,000	2026/27	2026/27	2,000,000	
3110504	Proposed drainages and road rehabilitation of access roads in Menengai Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in Rurii Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in Workers Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in Gituamba Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in Kiamaina Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in upper Menengai and Kiamaina Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations in Menengai Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2026/27	2026/27	2,250,000	
3110499	Grading and murraming of roads in Kiamunyeki Sublocation	Bahati	Lanet/Umoja	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation of streetlights in Kiamunyeki Sublocation	Bahati	Lanet/Umoja	1,500,000	2026/27	2026/27	1,500,000	
3110504	Maintenance of streetlights in Kiamunyeki Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading and murraming of roads in Umoja Sublocation	Bahati	Lanet/Umoja	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation and maintenance of streetlights in Umoja	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of drainage in Umoja Sublocation	Bahati	Lanet/Umoja	2,000,000	2026/27	2026/27	2,000,000	
3110501	Construction of bridge at Huruma in Nyonjoro Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110499	Roads maintenance at Nyonjoro Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation and maintenance of streetlights at Nyonjoro Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading and murraming of roads at Ndege Ndimu Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation and maintenance of streetlights at Ndege Ndimu Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading and murraming of roads at Murunyu Sublocation	Bahati	Lanet/Umoja	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation of culverts at Murunyu Sublocation	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of culverts in Muwa Estate	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110499	Roads rehabilitation through Imarisha Barabara in Eburru/Mbaruk Ward	Gilgil	Eburru/Mbaruk	8,000,000	2026/27	2026/27	8,000,000	
3110504	Culverts installation across the Ward	Gilgil	Eburru/Mbaruk	2,000,000	2026/27	2026/27	2,000,000	
3110504	Concreating of Manera and Superior Thugunui road-drifts	Gilgil	Eburru/Mbaruk	4,000,000	2026/27	2026/27	4,000,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Installation of streetlights in Eburru/Mbaruk	Gilgil	Eburru/Mbaruk	2,000,000	2026/27	2026/27	2,000,000	
3110504	Maintenance of streetlights in Eburru/Mbaruk	Gilgil	Eburru/Mbaruk	1,000,000	2026/27	2026/27	1,000,000	
3110499	Hire of Machinery for rehabilitation of roads across Elementaita Ward	Gilgil	Elementaita	4,400,000	2026/27	2026/27	4,400,000	
3110504	Installation of security streetlights in Malewa West	Gilgil	Malewa West	1,012,841	2026/27	2026/27	1,012,841	
3110499	Grading & murraming in Malewa West Ward through Imarisha Barabara program	Gilgil	Malewa West	5,000,000	2026/27	2026/27	5,000,000	
3110504	Construction of 4 motorbikes sheds in Malewa West Ward, Gilgil Subcounty	Gilgil	Malewa West	1,600,000	2026/27	2026/27	1,600,000	
3110499	Rehabilitation of roads in Gitare, Langalanga and Karunga in Murindat Ward	Gilgil	Murindat	15,000,000	2026/27	2026/27	15,000,000	
3110499	Grading of Kiptororo roads	Kuresoi North	Kiptororo	2,700,000	2026/27	2026/27	2,700,000	
3110499	Rehabilitation of Bochege – Chemare Road	Kuresoi North	Kiptororo	5,000,000	2026/27	2026/27	5,000,000	
3110499	Grading and murraming of Mathias – Sundu River Road	Kuresoi North	Kiptororo	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of Kiptororo Center Bodaboda sheds	Kuresoi North	Kiptororo	400,000	2026/27	2026/27	400,000	
3110499	Grading & murraming of Chepkoburot – Tiriyta – Kimeswon Road	Kuresoi North	Kiptororo	5,000,000	2026/27	2026/27	5,000,000	
3110499	Grading & murraming of Tiloa – Kiptenden – Aremi Road	Kuresoi North	Kiptororo	5,000,000	2026/27	2026/27	5,000,000	
3110499	Grading & murraming of Kipkoris – Kures Road	Kuresoi North	Kiptororo	4,000,000	2026/27	2026/27	4,000,000	
3110504	Installation of a high mast flood security light at Mosop	Kuresoi North	Nyota	250,000	2026/27	2026/27	250,000	
3110499	Grading and murraming of Tegea A - Susana Road, Tegea B - Amani Road, Joseph Mwangi - Atanda Road and Nyakinywa - Tabere Road	Kuresoi North	Nyota	2,855,169	2026/27	2026/27	2,855,169	
3110499	Imarisha barabara in Chamdany – Tuiyobei road	Kuresoi North	Nyota	950,000	2026/27	2026/27	950,000	
3110499	Grading and murraming of Sokomoko - Arimi Road, St. Paul - Lelaitich Road, Mungetho - Kwa Tom - Githirika Roads, Evans - Sugutu Roads and Mathew - AGC Road.	Kuresoi North	Nyota	4,230,000	2026/27	2026/27	4,230,000	
3110499	Grading & Murraming of Chesoen road	Kuresoi South	Amalo	1,100,000	2026/27	2026/27	1,100,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Imarisha barabara across Amalo Ward	Kuresoi South	Amalo	2,000,000	2026/27	2026/27	2,000,000	
3110501	Construction of Kwendo Bridge at Chepkutit	Kuresoi South	Amalo	1,400,000	2026/27	2026/27	1,400,000	
3110499	Murraming and grading of Teskoko - Pangani Nursery Road	Kuresoi South	Amalo	700,000	2026/27	2026/27	700,000	
3110499	Grading, Graveling and Murraming of Kusemia - Mwangate Road	Kuresoi South	Keringet	1,400,000	2026/27	2026/27	1,400,000	
3110504	Culverting of Samach - Daraja Mungu Road and Ngerechi - Amalo Road	Kuresoi South	Keringet	900,000	2026/27	2026/27	900,000	
3110499	Grading, Graveling and Murraming of Kilel - Juliana Road	Kuresoi South	Keringet	1,400,000	2026/27	2026/27	1,400,000	
3110499	Grading, Graveling and Murraming of AGC - Arap Tigiret Road	Kuresoi South	Keringet	1,060,000	2026/27	2026/27	1,057,614	
3110499	Grading, Graveling and Murraming of Kapsumbeywa PAG - Chebitet Road	Kuresoi South	Keringet	1,050,000	2026/27	2026/27	1,050,000	
3110499	Grading, Graveling and Murraming of Sigilai Junction/Chebaraa - Tendwet Road	Kuresoi South	Keringet	1,050,000	2026/27	2026/27	1,050,000	
3110501	Rehabilitation of Kapluluget - Chesarur Footbridge	Kuresoi South	Keringet	500,000	2026/27	2026/27	500,000	
3110504	Culverting of Milimet Sublocation	Kuresoi South	Keringet	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of a footpath at Kiptulwa	Kuresoi South	Keringet	440,000	2026/27	2026/27	440,000	
3110499	Grading, Murraming, Culverting of Kipkoibet - Mautor Road	Kuresoi South	Keringet	1,400,000	2026/27	2026/27	1,400,000	
3110501	Rehabilitation of Kapkores - Miti Moja Footbridge access road	Kuresoi South	Keringet	800,000	2026/27	2026/27	800,000	
3110499	Imarisha Barabara in Kiptagich ward	Kuresoi South	Kiptagich	4,300,000	2026/27	2026/27	4,300,000	
3110501	Construction of Kombich Bridge - Additional funding	Kuresoi South	Kiptagich	500,000	2026/27	2026/27	500,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Grading and murraming of Sibor road (Sibo Primary to extension)	Kuresoi South	Tinet	1,500,000	2026/27	2026/27	1,500,000	
3110504	Construction of Kibirech Tuyobei culverts	Kuresoi South	Tinet	1,500,000	2026/27	2026/27	1,500,000	
3110499	Grading and murraming Chepkosigen road (Kap Vivian to Kap Underson)	Kuresoi South	Tinet	1,500,000	2026/27	2026/27	1,500,000	
3110499	Grading and murraming of Kamondoi road	Kuresoi South	Tinet	1,500,000	2026/27	2026/27	1,500,000	
3110499	Grading and murraming of Cheram Kapkoi road	Kuresoi South	Tinet	1,900,000	2026/27	2026/27	1,900,000	
3110499	Grading and murraming of Kaprengero road (from Sign Post to Primary)	Kuresoi South	Tinet	1,600,000	2026/27	2026/27	1,600,000	
3110499	Grading and murraming and installation of culverts in Sangawet road	Kuresoi South	Tinet	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading and murraming of Chebibwobe road	Kuresoi South	Tinet	1,500,000	2026/27	2026/27	1,500,000	
3110499	Grading and murraming of Kapsilwet - Boron Road	Kuresoi South	Tinet	2,800,000	2026/27	2026/27	2,800,000	
3110499	Grading and murraming Kamwaura - Kaboisio road	Kuresoi South	Tinet	1,600,000	2026/27	2026/27	1,600,000	
3110499	Grading and murraming of Makichet - Nyasural road	Kuresoi South	Tinet	1,600,000	2026/27	2026/27	1,600,000	
3110499	Hire of Machinery for grading and murraming of Elburgon roads	Molo	Elburgon	8,500,000	2026/27	2026/27	8,500,000	
3110504	Installation of Culverts at Kirwara, Comrade, Nyakiambi and St. Clare roads	Molo	Elburgon	600,000	2026/27	2026/27	600,000	
3110504	Installation of Streetlights at Mathuki, Nyaliambi Mama Region and Ndimu	Molo	Elburgon	1,700,000	2026/27	2026/27	1,700,000	
3110499	Hire of machinery and culverts for road rehabilitation at Ndoswa Location	Molo	Mariashoni	5,000,000	2026/27	2026/27	4,500,000	
3110499	Hire of machinery and culverts for road rehabilitation at Mariashoni Location	Molo	Mariashoni	5,000,000	2026/27	2026/27	4,500,000	
3110504	Construction of Culverts and Bridges in Mariashoni Ward	Molo	Mariashoni	1,500,000	2026/27	2026/27	1,500,000	
3110499	Grading of access roads - Imarisha Program in Mariashoni Ward	Molo	Mariashoni	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of 2 High Mast Streetlight at Nkampani and Kipkonyo Centers	Naivasha	Maiella	1,000,000	2026/27	2026/27	1,000,000	
3110499	Road Works and culverts in Tangi Tatu access roads	Naivasha	Maiella	1,500,000	2026/27	2026/27	1,500,000	
3110499	Road Works and Culverts in Gathondia Ndabibi Central/Tumaini	Naivasha	Maiella	1,500,000	2026/27	2026/27	1,500,000	
3110499	Road Works and Culverts in Kipkonyo – Crater – Kingoni Roads	Naivasha	Maiella	2,000,000	2026/27	2026/27	2,000,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Road Works and culverts at H.YOUNG – Speaker – Kinyatha - Uhuru and Sero Center on Access Roads	Naivasha	Maiella	2,500,000	2026/27	2026/27	2,500,000	
3110499	Roads and Culverts rehabilitation across Kihingo Ward	Njoro	Kihingo	7,000,000	2026/27	2026/27	7,000,000	
3110504	Installation of one streetlight at Mahera Estate in Kihingo Sub Location	Njoro	Kihingo	320,000	2026/27	2026/27	320,000	
3110504	Installation of one streetlight at Njugu-ini in Subuku Sub Location	Njoro	Kihingo	320,000	2026/27	2026/27	320,000	
3110504	Installation of one streetlight at Wendani in Kihingo Sub Location	Njoro	Kihingo	320,000	2026/27	2026/27	320,000	
3110504	Installation of one streetlight at Ha Wamuthuku in Lusiru Sub Location	Njoro	Kihingo	320,000	2026/27	2026/27	320,000	
3110501	Construction of bridges at Lare Ward	Njoro	Lare	4,174,532	2026/27	2026/27	4,174,532	
3110499	Hire of machinery for roads rehabilitation at Lare Ward	Njoro	Lare	7,000,000	2026/27	2026/27	7,000,000	
3110504	Maintenance of streetlights in Mau Narok Ward	Njoro	Mau Narok	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of 2 bodaboda shed in Mau Narok Ward	Njoro	Mau Narok	900,000	2026/27	2026/27	900,000	
3110504	Culverts installation across Mau Narok Ward	Njoro	Mau Narok	1,000,000	2026/27	2026/27	1,000,000	
3110504	Drainage and Bush Clearing	Njoro	Mau Narok	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading of Roads at Mau Narok	Njoro	Mau Narok	2,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of streetlights in Mau Narok Ward	Njoro	Mau Narok	1,400,000	2026/27	2026/27	1,400,000	
3110501	Construction of Kaptich-Sigor Footbridge (Kap Christina)	Njoro	Mauche	1,500,000	2026/27	2026/27	1,500,000	
3110504	Installation of 3 high mast streetlights across the Ward	Njoro	Mauche	1,350,000	2026/27	2026/27	1,350,000	
3110499	Hire of machinery for road works rehabilitation across the Ward	Njoro	Mauche	6,575,000	2026/27	2026/27	6,575,000	
3110499	Grading, Murraming and Culverts Installation of Sigotik Access Roads	Njoro	Nessuit	1,900,000	2026/27	2026/27	1,900,000	
3110501	Construction of Kaplembigas Bridge	Njoro	Nessuit	4,000,000	2026/27	2026/27	4,000,000	
3110499	Grading, Murraming and Culverts Installation of Assistant Chief Messipei Office to Sangogoh Road	Njoro	Nessuit	3,000,000	2026/27	2026/27	3,000,000	
3110499	Grading, Murraming and Culverts Installation of Leching to Japan to Wilfred Mutai Road	Njoro	Nessuit	3,000,000	2026/27	2026/27	3,000,000	
3110504	Repair of Kwa Ruto to AIC Drainage	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110504	Repair and Construction of Biston Drainage Footpaths	Njoro	Njoro	3,500,000	2026/27	2026/27	3,500,000	
3110499	Hire of Machineries for Road Grading and Gravelling for Various Road within Njoro Ward (12Km)	Njoro	Njoro	10,018,116	2026/27	2026/27	10,018,116	
3110499	Hire of equipment for road maintenance in Olive Inn and Kamungei Sub Locations	Rongai	Menengai West	3,000,000	2026/27	2026/27	3,000,000	
3110499	Imarisha barabara - Sumeek Location Rigogo Roads - Centre Line Rigogo, Police Line Rigogo, Bridge Duala Line, Sareto Road Ndusu (Grading Murraming and Culverts)	Rongai	Mosop	1,250,000	2026/27	2026/27	1,250,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Imarisha barabara - Ogilgei Location (Ogilgei Sublocation and Milimani Sublocation Roads (Grading Murraming and Culverts)	Rongai	Mosop	2,500,000	2026/27	2026/27	2,500,000	
3110499	Imarisha Barabara Ngata Location Ngecha Road, Westlands, Chemusian, Kwaben, Shepherd Estate, Castle, Sobea Service Line, (Grading Murraming and Culverts)	Rongai	Mosop	1,150,000	2026/27	2026/27	1,150,000	
3110499	Imarisha Barabara - Boror Location, Wakaguthi, Boror, Keriko, Lelechwet, Kapkures, Chepseon Roads (Grading Murraming and Culverting	Rongai	Mosop	2,300,000	2026/27	2026/27	2,300,000	
3110504	Drainage construction at Kirubon Tank, Ketraco, Roret, Kware and AIC Kapkatet to Ndaragu Centre	Rongai	Mosop	2,050,000	2026/27	2026/27	2,050,000	
3110504	Street light - Ex Margaret-Janet Onyancha Junction	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights - Phase 9 (Paradise 2)	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Shepherd Estate	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Bethsaida Estate	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Sobea Centre	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Chepseron Village	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Bluemax	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights at Kapkures	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110504	Installation of Streetlights Chepseon Village	Rongai	Mosop	450,000	2026/27	2026/27	450,000	
3110499	Hiring of machines and construction of Drainages in Soin Ward	Rongai	Soin	5,000,000	2026/27	2026/27	5,000,000	
3110504	Streetlights Maintenance in Soin Ward	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3110501	Construction of a Bridge at Kapkures in Kokwomoi Sub Location	Rongai	Soin	1,000,000	2026/27	2026/27	1,000,000	
3110499	Hire of machinery for grading and murraming of roads across Solai Ward	Rongai	Solai	7,500,000	2026/27	2026/27	7,500,000	
3110499	Maintenance of roads across Solai Ward through Imarisha Barabara Programme	Rongai	Solai	2,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of Culverts at Undugu-Railway Road, Narasha-Ngisire Murram Road, Tuiyotich-Tabot Road, Morisho to Bongo to Mawe Road, Magare/Joseph Sawe Road, AIC Tumaini to Legetio Road, Umoja Road, Lower Scheme Road, Makanisani Bridge, Butler Road, Rongai Primary Road and Kwa-Kabata Road	Rongai	Visoi	4,795,000	2026/27	2026/27	4,795,000	
3110499	Grading, Murraming and Installation of Culverts at Undugu-Railway Rd, Ngarasha-Ngisire Muram, Tuiyotich-Tabot Road	Rongai	Visoi	1,700,000	2026/27	2026/27	1,700,000	
3110499	Grading of Roads at Gicheha Farm (Shalom A/B, Jirani Mwema, Belba, Chepsion, Karen Upper & Lower and Victory (Pems)	Rongai	Visoi	2,250,000	2026/27	2026/27	2,250,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Grading, Murraming and Installation of Culverts at Moricho – Bongo – Mawe Road	Rongai	Visoi	2,250,000	2026/27	2026/27	2,250,000	
3110499	Grading and Murraming of Railway – Borehole - Burgei Rd, Mololine Rd, Mogoiwet Rd and Boito Rd	Rongai	Visoi	2,000,000	2026/27	2026/27	2,000,000	
3110499	Grading, Murraming and Installation of Culverts at Umoja Road	Rongai	Visoi	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading of Roads at Kangakinga - (Statehouse, Parklands, Acacia, Vision, Genesis, Wheatfield and Mary Njenga Roads)	Rongai	Visoi	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading of Rajuera – Orthodox - Mama Mwaura - Rajuera Primary Road	Rongai	Visoi	1,100,000	2026/27	2026/27	1,100,000	
3110504	Streetlighting at Rajuera Dispensary, Kasarani Market and Nafaka Area	Rongai	Visoi	1,600,000	2026/27	2026/27	1,600,000	
3110504	Installation of floodlights at Kirima, Cattle Dip & Makara	Subukia	Kabazi	1,200,000	2026/27	2026/27	1,200,000	
3110499	Grading and murraming of roads in Subukia Ward under 'Imarisha Barabara Program'	Subukia	Subukia	8,036,839	2026/27	2026/27	8,036,839	
3110504	Culverts installation across the Ward	Subukia	Waseges	1,000,000	2026/27	2026/27	1,000,000	
3110499	Grading and gravelling of access roads in Waseges Ward (Imarisha Barabara)	Subukia	Waseges	4,000,000	2026/27	2026/27	4,000,000	
	SUB TOTAL			**348,557,497**			**347,555,111**	**-**
	ONGOING PROJECTS							
	Programme: Infrastructure, Development and Maintenance							
	Sub Programme: Construction Rehabilitation and Maintenance of Roads, Drainage and Bridges							
3110499	KTDA allocation for road works in Kiptagich, Amalo, and Tinet Wards	HQ	HQ	66,876,079	2024/25	2024/25	36,803,314	
3110504	Installation of Streetlights at Muwa Estate Lanet	HQ	HQ	1,000,000	2025/26	2025/25	1,000,000	
3110402	Internal Maintenance of Rural and Urban Roads Program (MRUP) [Imarisha Barabara Program]	HQ	HQ	25,000,000	2025/26	2025/26	20,000,000	
3110504	Road Safety Programme (Road Marking and Construction of NMT facilities)	HQ	HQ	500,000	2025/26	2025/26	500,000	
3110504	Installation of Solar Streetlights	HQ	HQ	20,000,000	2025/26	2025/26	16,000,000	
3110504	Construction of drainage along Shell Kangema Road and St. Monica-Posta Road	HQ	HQ	3,000,000	2025/26	2025/26	3,000,000	
3110504	Installation of Solar Streetlights in Rongai	HQ	HQ	4,000,000	2025/26	2025/26	4,000,000	
3110504	Maintenance of Streetlights	HQ	HQ	15,000,000	2025/26	2025/26	10,000,000	
3110504	Rehabilitation of drainages	HQ	HQ	8,000,000	2024/25	2024/25	3,500,000	
3110504	Road safety Programme	HQ	HQ	9,000,000	2024/25	2024/25	2,826,500	
3110504	Installation of culverts in Kiamunyeki Line 7, 9 and Jeffen Jemus Road	Bahati	Dundori	1,400,000	2025/26	2025/26	1,400,000	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Installation of Five (5) Electric Streetlights at proposed locations at Workers Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2025/26	2025/26	2,250,000	
3110504	Installation of six (6) Electric Streetlights at proposed locations at Rurii Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,750,000	2025/26	2025/26	2,700,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations at Kiamaina Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2025/26	2025/26	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at proposed locations at Menengai Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2025/26	2025/26	2,250,000	
3110504	Installation of Five (5) Electric Streetlights at St. Anthony School Kwa Muchomba, Kwa Mash Sawmill, Blue Sky Sauti ya Mwananchi road, Kwa Karatu Stoo Makaa road and at Judea Streetlight replacement at Lower Posho mill Kiangai road in Rurii Sub Location in Kiamaina Ward	Bahati	Kiamaina	2,250,000	2024/25	2024/25	2,250,000	
3110499	Grading, Gravelling Murraming Nganga Kihonge Road	Gilgil	Gilgil	2,500,000	2023/24	2023/24	2,500,000	
3110504	Installation of streetlights in St. John, Gatamaiyo and Gathengera in Malewa West Ward	Gilgil	Malewa West	2,000,000	2025/26	2025/26	2,000,000	
3110499	Roads rehabilitation through Hiring of equipment across the Ward	Gilgil	Murindat	4,042,786	2024/25	2024/25	4,042,786	
3110501	Construction of Gitare (Nessuit - Kahuho) footbridge	Gilgil	Murindat	1,532,786	2025/26	2025/26	1,532,786	
3110504	Culverting of roads within Kiptororo Ward	Kuresoi North	Kiptororo	4,800,000	2024/25	2024/25	4,800,000	
3110501	Construction of TTI - Kapsonyo bridge	Kuresoi South	Amalo	1,392,000	2025/26	2025/26	1,392,000	
3110504	Installation of culverts at Sitotwet road, Kondamet - Silibwet road, TMC quarry road, St. Peters-Ndabibit Road, Priscilla Gate, Kap Julias dam, Kap Dawa, and Chesoen road	Kuresoi South	Keringet	1,550,000	2025/26	2025/26	1,550,000	
3110504	Installation of streetlights at Matuiku, Mastima, Eastleigh, Jerusalem, D.E.B Fibre, Site, By faith, St. Claire and Kamirithu in Elburgon Town	Molo	Elburgon	3,600,000	2025/26	2025/26	3,600,000	
3110499	Hire of Machinery for Elburgon Ward road works	Molo	Elburgon	14,000,000	2024/25	2024/25	8,000,000	
3110504	Installation of culverts across the Ward	Molo	Mariashoni	1,900,000	2025/26	2025/26	3,002,719	
3110499	Hiring of Machineries at wet rate for road rehabilitation	Molo	Turi	9,500,000	2024/25	2024/25	5,500,000	
3110499	Milima Mitatu road Works	Molo	Turi	2,199,053	2024/25	2024/25	2,099,053	
3110499	Hire of equipment for grading and murraming of roads in Lower Biashara	Naivasha	Biashara-Naivasha	5,000,000	2024/25	2024/25	5,000,000	
3110499	Grading, Murraming at Kayole Area Access Roads	Naivasha	Lakeview	5,000,353	2023/24	2023/24	5,000,353	

4567: INFRASTRUCTURE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110499	Proposed upgrading to Bitumen standard of road connecting Chrisco to Kisumu Road in Flamingo Ward	Nakuru East	Flamingo	9,991,630	2024/25	2024/25	8,000,000	
3110504	Construction of 5 no. Motorbike sheds	Nakuru East	Kivumbini	2,250,000	2024/25	2024/25	2,250,000	
3110504	Installation and maintenance of streetlights across the Ward	Nakuru East	Menengai	3,000,000	2024/25	2024/25	3,000,000	
3110504	Installation and repair of streetlights at Kanja Square	Nakuru West	Rhonda	2,000,000	2024/25	2024/25	1,500,000	
3110504	Construction of Boda Boda sheds at Rhonda Ward	Nakuru West	Rhonda	1,350,000	2024/25	2024/25	1,350,000	
3110501	Construction of a bridge in Lare Ward	Njoro	Lare	3,851,752	2024/25	2024/25	3,851,752	
3110504	Installation of culverts across the Ward	Njoro	Mauche	2,700,000	2025/26	2025/26	2,700,000	
3110504	Installation of culverts across the ward	Njoro	Njoro	3,000,000	2025/26	2025/26	3,000,000	
3110504	Purchase and installation of solar power floodlights	Njoro	Njoro	1,500,000	2025/26	2025/26	1,500,000	
3110504	Construction Boda-boda shed Ogilgei Centre	Rongai	Mosop	500,000	2025/26	2025/26	500,000	
3110504	Installation of Street lights at AIC Kapkatet Corner	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	Installation of Street lights at Kware Kwa Chris	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	Installation of Street lights CDN near Transformer next to Channel O	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	San Marko B (Bore hole Area) Streetlight	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	Installation of street lights at Chepseon Kwa Lawrence	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	Installation of street lights at Baraka Kapkaos Area	Rongai	Mosop	450,000	2025/26	2025/26	450,000	
3110504	Construction of drainage across Soin Ward	Rongai	Soin	1,000,000	2025/26	2025/26	1,000,000	
3110501	Construction of Kingori Bridge	Rongai	Visoi	1,200,000	2025/26	2025/26	1,000,000	
3110504	Construction of boda-boda sheds	Rongai	Visoi	1,000,000	2025/26	2025/26	1,000,000	
3110504	Installation of street lights in Visoi Ward	Rongai	Visoi	2,200,000	2025/26	2025/26	2,200,000	
3110504	Installation of high mast streetlights across Ndungiri/Kirima sub location	Subukia	Kabazi	2,000,000	2025/26	2025/26	2,000,000	
3110504	Maintenance of high mast solar lights in Subukia Ward	Subukia	Subukia	1,000,000	2025/26	2025/26	1,000,000	
3110504	Construction of a boda boda shed in Mireroni and Tetu	Subukia	Subukia	900,000	2025/26	2025/26	900,000	
3110504	Construction of Bodaboda shed	Subukia	Waseges	1,088,264	2025/26	2025/26	1,088,264	
	SUB TOTAL			**267,774,703**			**201,289,527**	**-**
	TOTAL			**929,845,338**			**844,357,776**	**-**
	INFRASTRUCTURE TOTAL			**929,845,338**			**844,357,776**	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Vocational Training and Skills Upgrading							
	Sub Programme: Vocational Development							
2510118	Conditional Allocation for Rehabilitation of Youth Polytechnics	HQ	HQ	77,535,000	2026/27	2026/27	77,535,000	
	SUB TOTAL			**77,535,000**			**77,535,000**	**-**
	Programme: Early Childhood Development Education							
	Sub Programme: ECD Infrastructure Development							
3111109	Equipping of ECDE Centres	HQ	HQ	17,000,000	2026/27	2026/27	10,000,000	
3110202	Completion of Mama Ngina ECDE	HQ	HQ	8,000,000	2026/27	2026/27	8,000,000	
3110504	Construction of ECDE Sanitation Facilities	HQ	HQ	22,800,000	2026/27	2026/27	10,800,000	
	SUB TOTAL			**47,800,000**			**28,800,000**	**-**
	Programme: Vocational Training and Skills Upgrading							
	Sub Programme: Vocational Development							
3110201	Completion of Nakuru VTC Hostel	HQ	HQ	9,000,000	2026/27	2026/27	7,000,000	
3110202	Phase II - Njoro VTC Workshop	HQ	HQ	3,000,000	2026/27	2026/27	2,000,000	
3110299	Completion of Nakuru Resource Centre	HQ	HQ	3,000,000	2026/27	2026/27	2,000,000	
3111109	Equipping of Ruiyobei, Mau Narok and Lion Hill Vocational Training Centres	HQ	HQ	6,335,075	2026/27	2026/27	5,335,075	
	SUB TOTAL			**21,335,075**			**16,335,075**	**-**
	Programme: Information and Communication Services							
	Sub Programme: Public Communication and Media Services							
3110504	Setup and equipping of a County Media Production Studio	HQ	HQ	5,000,000	2026/27	2026/27	2,500,000	
	SUB TOTAL			**5,000,000**			**2,500,000**	**-**
	Programme: ICT Infrastructure Development and e-Government Services							
	Sub Programme: Hardware and Software Platforms							
3111002	Purchase of ICT hardware and software	HQ	HQ	3,500,000	2026/27	2026/27	2,000,000	
3111112	Renewal of e-Mail Solution licenses and acquisition of e-Mail Solution for the County	HQ	HQ	2,000,000	2026/27	2026/27	2,000,000	
3111112	Acquisition of Firewalls Licenses for Data Centre	HQ	HQ	1,200,000	2026/27	2026/27	1,200,000	
3111112	Acquisition of Cloud Hosting Services	HQ	HQ	1,500,000	2026/27	2026/27	1,500,000	
3111111	Purchase of Communication Equipment	HQ	HQ	1,800,000	2026/27	2026/27	1,800,000	
	SUB TOTAL			**10,000,000**			**8,500,000**	**-**

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	WARD PROJECTS 2026/2027							
	Programme: Administrative, Planning and Support Services							
	Sub Programme: Administration							
3110202	Construction and completion of one ECDE classroom at Muringa ECDE	Bahati	Bahati	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of 4-door toilet, urinal at Our Lady of Mercy ECDE	Bahati	Bahati	950,000	2026/27	2026/27	950,000	
3110202	Construction of Cedar ECDE classroom and equipping	Gilgil	Eburru/Mbaruk	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction of Desirwa ECDE classroom and equipping	Gilgil	Eburru/Mbaruk	1,800,000	2026/27	2026/27	1,800,000	
3110302	Renovation of Thome Polytechnic to ECDE and equipping	Gilgil	Eburru/Mbaruk	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction of Kamogondu and Olesultan ECDE classrooms	Gilgil	Elementaita	3,600,000	2026/27	2026/27	3,600,000	
3110504	Construction of a 4-door toilet at Malewa Vocational Training Centre	Gilgil	Malewa West	800,000	2026/27	2026/27	800,000	
3110202	Construction and equipping of North Karati Primary ECDE in Malewa West Ward	Gilgil	Malewa West	1,800,000	2026/27	2026/27	1,800,000	
3111109	Equipping of Malewa West Vocational Training Centre	Gilgil	Malewa West	1,000,000	2026/27	2026/27	1,000,000	
3110504	Fencing and installing of gate at Malewa West Vocational Training	Gilgil	Malewa West	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction of Gwa-Share ECDE Classroom	Gilgil	Malewa West	1,800,000	2026/27	2026/27	1,800,000	
3110504	Fencing of St. Peters ECDE compound in Kasarani Malewa West	Gilgil	Malewa West	1,500,000	2026/27	2026/27	1,500,000	
3111109	Furnishing and equipping of an ICT Hub at Mbegi Polytechnic	Gilgil	Murindat	2,500,000	2026/27	2026/27	2,500,000	
3111109	Purchase of play equipment for Kipsapta ECDE	Kuresoi North	Kiptororo	350,000	2026/27	2026/27	350,000	
3110202	Construction & equipping of one ECDE classroom at Kiptenden	Kuresoi North	Kiptororo	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction & equipping of one classroom at Kitoben	Kuresoi North	Kiptororo	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of Baringo Valley ECDE classroom	Kuresoi North	Nyota	2,100,000	2026/27	2026/27	2,100,000	
3110504	Construction of Matunda Primary School ECDE 4-door toilet with a urinal	Kuresoi North	Nyota	950,000	2026/27	2026/27	950,000	
3111109	Equipping of Kimkasa ECDE Classroom	Kuresoi North	Nyota	300,000	2026/27	2026/27	300,000	
3110202	Construction and Equipping of Bondet ECDE Classroom	Kuresoi North	Nyota	2,100,000	2026/27	2026/27	2,100,000	
3110202	Construction and Equipping of Kamugei ECDE Classroom	Kuresoi North	Nyota	2,100,000	2026/27	2026/27	2,100,000	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110202	Construction and Equipping of Sesboinet ECDE Classroom	Kuresoi North	Nyota	2,100,000	2026/27	2026/27	2,100,000	
3110504	Construction of a 4-door toilet with a urinal at Kimugul ECDE	Kuresoi North	Nyota	950,000	2026/27	2026/27	950,000	
3110202	Completion of Kitoben ECDE	Kuresoi South	Amalo	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction of Lelaitich ECDE additional classroom	Kuresoi South	Amalo	1,400,000	2026/27	2026/27	1,400,000	
3111109	Equipping of ICT Centre at Olenguruone	Kuresoi South	Amalo	1,208,876	2026/27	2026/27	1,208,876	
3110202	Completion of Kirandich ECDE Classroom	Kuresoi South	Keringet	1,700,000	2026/27	2026/27	1,700,000	
3110202	Construction of ECDE at Baraka Primary	Kuresoi South	Keringet	1,700,000	2026/27	2026/27	1,700,000	
3110504	Construction of 2-Door Toilet at Tegat Primary School	Kuresoi South	Keringet	450,000	2026/27	2026/27	450,000	
3110504	Construction of 4-Door Toilet at Tachasis ECDE	Kuresoi South	Keringet	450,000	2026/27	2026/27	450,000	
3110202	Completion of Lelpanga ECDE classroom	Kuresoi South	Kiptagich	400,000	2026/27	2026/27	700,000	
3110202	Construction and equipping of Kipsotet ECDE classroom	Kuresoi South	Tinet	2,216,872	2026/27	2026/27	2,216,872	
3110504	Fencing and construction of Toilets at Kamirithu ECDE, Mau Kapsita, Elburgon DEB and Saptet ECDE	Molo	Elburgon	4,050,000	2026/27	2026/27	4,050,000	
3111109	Equipping of Saptet ECDE	Molo	Elburgon	300,000	2026/27	2026/27	300,000	
3111109	Purchase and Installation of Ndibithi ECDE, Nkampani ECDE and Tumaini ECDE Outdoor Play Equipment	Naivasha	Maiella	900,000	2026/27	2026/27	900,000	
3110299	Construction of a Modern Kitchen at Maiella Main ECDE	Naivasha	Maiella	2,100,000	2026/27	2026/27	2,100,000	
3110202	Construction and equipping of Emmanuel ECDE one classroom with a 3-door Pit Latrine Toilet	Naivasha	Maiella	2,500,000	2026/27	2026/27	2,500,000	
3110202	Construction and equipping of Moi Ndabi ECDE one classroom with a 3-door Pit Latrine Toilet	Naivasha	Maiella	2,500,000	2026/27	2026/27	2,500,000	
3110202	Construction of one ECDE classroom at Mutumburu Primary School	Njoro	Kihingo	1,750,000	2026/27	2026/27	1,750,000	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Construction of a 4-door toilet and urinal at Davishon ECDE, Njuguini ECDE, Mutamaiyu ECDE, Mutarakwa ECDE and Lusiru ECDE	Njoro	Kihingo	4,500,000	2026/27	2026/27	4,500,000	
3110302	Renovation and Equipping of Mathangauta Polytechnic	Njoro	Mau Narok	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of one ECDE class each at Kalyet	Njoro	Mauche	1,800,000	2026/27	2026/27	1,800,000	
3110504	Construction of Two Door Toilet, Urinal and Ramp for PWD Students at Tagitech Primary School	Njoro	Nessuit	600,000	2026/27	2026/27	600,000	
3110202	Completion of Kimugul ECDE and Construction of Toilet	Njoro	Nessuit	1,300,000	2026/27	2026/27	1,300,000	
3110202	Completion of Tritagoi and Ogiek Nessuit (Korovio) ECDE's respectively	Njoro	Nessuit	500,000	2026/27	2026/27	500,000	
3110202	Construction and equipping of Mukungugu ECDE	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of Ngano ECDE	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction and equipping of Kinana ECDE	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110202	Construction of Piave VTC Workshop	Njoro	Njoro	3,000,000	2026/27	2026/27	3,000,000	
3110504	Construction of toilet blocks at Mlima ECDE	Rongai	Menengai West	1,200,000	2026/27	2026/27	1,200,000	
3110202	Construction of Sasumwa ECDE class	Rongai	Menengai West	1,056,523	2026/27	2026/27	1,056,523	
3110202	Construction of mechanical workshop at Mangu VTC	Rongai	Menengai West	2,100,000	2026/27	2026/27	2,100,000	
3110302	Renovation of Mangu Primary ECDE and Mercy Njeri ECDE	Rongai	Menengai West	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction and equipping of Koyumtich ECDE	Rongai	Soin	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction, equipping and purchase of play materials for Kiwanja Ndege ECDE	Rongai	Soin	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of a 4-door toilet at Kipkoi ECDE	Rongai	Soin	1,000,000	2026/27	2026/27	1,000,000	
3110202	Construction, equipping and purchase of play materials for Rafiki ECDE	Rongai	Soin	2,300,000	2026/27	2026/27	2,300,000	
3110202	Construction of a mechanical lecture room at Rongai Vocational College	Rongai	Soin	2,000,000	2026/27	2026/27	2,000,000	
3111109	Purchase of play materials and 3000 litres plastic water tank at Makongeni ECDE	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3110202	Construction of one ECDE classroom at Ngarifa ECDE Centre	Rongai	Solai	1,900,000	2026/27	2026/27	1,900,000	
3110202	Construction of one ECDE classroom at Kiriko ECDE Centre	Rongai	Solai	1,900,000	2026/27	2026/27	1,900,000	
3110302	Renovation of Chemochei ECDE classroom	Rongai	Solai	700,000	2026/27	2026/27	700,000	
3110504	Construction of ECDE toilet at Kapndege ECDE Centre	Rongai	Solai	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of ECDE toilet at Kirima ECDE Centre	Rongai	Solai	1,000,000	2026/27	2026/27	1,000,000	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110202	Construction and equipping of classroom at Ngenda Farm	Subukia	Kabazi	1,800,000	2026/27	2026/27	1,800,000	
3110202	Construction and equipping of classroom at Ambira Farm	Subukia	Kabazi	1,800,000	2026/27	2026/27	1,800,000	
3110504	Fencing of Baraka Beta ECDE	Subukia	Kabazi	450,000	2026/27	2026/27	450,000	
3110504	Fencing & construction of classroom Banita ECDE	Subukia	Kabazi	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction of a 3-door toilet with urinal at Arash (B) ECDE	Subukia	Subukia	750,000	2026/27	2026/27	750,000	
3110504	Construction of a 3-door toilet with urinal at Kamemo ECDE	Subukia	Subukia	750,000	2026/27	2026/27	750,000	
3110504	Construction of a 3-door toilet with urinal at Kianyoro ECDE	Subukia	Subukia	750,000	2026/27	2026/27	750,000	
3110202	Construction and equipping of Kinoru ECDE	Subukia	Waseges	1,800,000	2026/27	2026/27	1,800,000	
	SUB TOTAL			**113,182,271**			**113,482,271**	**-**
	ONGOING PROJECTS							
	Programme: Administrative, Planning and Support Services							
	Sub Programme: Administration							
3111109	Equipping of ECDE Centres	HQ	HQ	7,418,018	2025/26	2025/26	6,418,018	
3110202	Moi primary ECDE Center (Classes, Toilets, Equipping)	HQ	HQ	5,000,000	2024/25	2024/25	2,399,484	
3110201	Construction of VTCs Hostels	HQ	HQ	10,000,000	2023/24	2023/24	6,107,075	
3110202	Construction of classrooms at Wanyororo Vocational Phase 2	Bahati	Bahati	4,000,000	2025/26	2025/26	4,000,000	
3110504	Construction of toilets at Murungaru ECD	Bahati	Kabatini	1,000,000	2024/25	2024/25	1,000,000	
3110202	Construction and equipping of Cypruss ECDE	Gilgil	Eburru/Mbaruk	2,000,000	2025/26	2025/26	2,000,000	
3110504	Construction of Kongasis VTC six door urinal toilet	Gilgil	Eburru/Mbaruk	1,500,000	2025/26	2025/26	1,500,000	
3110202	Construction and equipping of Kivulini ECDE and installation of playing equipment	Gilgil	Eburru/Mbaruk	2,500,000	2025/26	2025/26	2,500,000	
3111109	Equipping Of Kongasis Polytechnic	Gilgil	Eburru/Mbaruk	2,000,000	2023/24	2023/24	2,000,000	
3110202	Construction of ECD classroom at Kangari primary school	Gilgil	Malewa West	1,800,000	2024/25	2024/25	1,800,000	
3110202	Construction Of Nyondia Annex ECD Terrazzo Floor Furniture Equipping Tank with Gutters, 4 Door Toilet Block	Gilgil	Malewa West	2,600,000	2023/24	2023/24	2,600,000	
3110504	Fencing and construction of gate at Mbegi Polytechnic	Gilgil	Murindat	1,000,000	2025/26	2025/26	1,000,000	
3110202	Completion and equipping of Kamwingi ECDE	Kuresoi North	Kiptororo	1,000,000	2025/26	2025/26	1,000,000	
3110202	Construction and equipping of one classroom at Githima ECDE	Kuresoi North	Kiptororo	2,200,000	2025/26	2025/26	2,200,000	
3110202	Construction and equipping of Murinduko ECDE classroom	Kuresoi North	Nyota	2,100,000	2025/26	2025/26	2,100,000	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110202	Construction and equipping of Mawingu ECDE classroom	Kuresoi North	Nyota	2,100,000	2025/26	2025/26	2,100,000	
3110202	Construction and equipping of Silibwet ECDE classroom	Kuresoi North	Nyota	2,100,000	2025/26	2025/26	2,100,000	
3110202	Construction Of One Class Room And Water Tank At Mukue, Matunda, Kumugul & Ndege/Kamuri ECDE	Kuresoi North	Nyota	4,800,000	2021/22	2021/22	2,016,203	
3110202	Construction and Equiping of Lelkoita ECDE class	Kuresoi South	Amalo	2,200,000	2024/25	2024/25	2,200,000	
3110202	Construction Of ECDE Classroom At Kabigeriet	Kuresoi South	Amalo	1,349,217	2019/20	2019/20	1,849,217	
3110202	Construction of Kiplenjin ECDE classroom	Kuresoi South	Tinet	2,000,000	2024/25	2024/25	2,000,000	
3110504	Construction Of Karao ECDE 6 Door Toilets and Urinal	Kuresoi South	Tinet	1,200,000	2023/24	2023/24	920,679	
3110202	Construction Of One Classroom Each At Sangawet ECD, Kapket ECD, Kiptenden ECD And Kapmondoi ECDE	Kuresoi South	Tinet	4,762,794	2021/22	2021/22	2,174,975	
3110202	Construction and equipping of ECDE classroom at St. Peters Girls ECDE	Molo	Elburgon	1,800,000	2025/26	2025/26	1,800,000	
3110202	Construction Of One Classroom at Mirera Primary School and Construction Of 4 Door Toilet	Naivasha	Hells Gate	2,500,000	2023/24	2023/24	2,500,000	
3111109	Equipping of Nakuru VTC Departments	Nakuru East	Biashara-Nakuru	2,500,000	2022/23	2022/23	2,344,091	
3111109	Playing Equipment for ECDE At Kimathi & Pangani Primary School ECDE	Nakuru East	Flamingo	665,899	2023/24	2023/24	665,899	
3110202	Completion of Naka ECD classroom	Nakuru East	Nakuru East	600,000	2024/25	2024/25	600,000	
3110202	Construction of Mzee Wanyama Polytechnic	Nakuru East	Nakuru East	5,445,927	2022/23	2022/23	5,398,000	
3110202	Tiritagoi ECD - Construction Of 1 Classroom	Njoro	Nessuit	1,300,000	2017/18	2017/18	503,948	
3110202	Design And Construction Of Korovio ECDE Classroom	Njoro	Nessuit	1,200,000	2018/19	2018/19	309,393	
3110202	Design And Construction Of Masaita ECDE Classroom And Toilets	Njoro	Nessuit	1,500,000	2018/19	2018/19	309,393	
3110202	Design And Construction Of Missipei ECDE Classroom And Toilets	Njoro	Nessuit	1,500,000	2018/19	2018/19	309,393	
3111109	Equipping of Olrongai Polytechnic in Olrongai Sub Location	Rongai	Menengai West	1,500,000	2025/26	2025/26	1,500,000	

4586: EDUCATION, ICT, e-GOVERNMENT AND PUBLIC COMMUNICATION

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110202	Construction and equipping of one ECDE classroom at Olrongai Project - Mlima	Rongai	Menengai West	1,800,000	2025/26	2025/26	1,800,000	
3110202	Construction and equipping of one ECDE classroom at St. Patrick's - Eden Area	Rongai	Menengai West	2,000,000	2025/26	2025/26	2,000,000	
3110201	Construction Of Hostels at Ruiyobei Vocational Training Centre	Rongai	Solai	3,000,000	2023/24	2023/24	3,000,000	
3110504	Construction of Solai Gatune ECDE toilet and fencing	Subukia	Kabazi	850,000	2025/26	2025/26	850,000	
	SUB TOTAL			**94,791,855**			**77,875,766**	**-**
	TOTAL			**369,644,201**			**325,028,112**	**-**

4582: AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANTS							
	Programme: Crop Development and Management							
	Sub Programme: Crop Production and Food Security							
3110599	Conditional Grant for National Agricultural Value Chain Development Project (NAVCDP)	HQ	HQ	110,000,000	2026/27	2026/27		110,000,000
	SUB TOTAL			**110,000,000**			**-**	**110,000,000**
	Programme: Livestock Resource Management and Development							
	Sub Programme: Livestock Production Productivity and Incomes							
3110599	IFAD Conditional Grant - Kenya Livestock Commercialization Project	HQ	HQ	36,142,000	2026/27	2026/27		36,142,000
	SUB TOTAL			**36,142,000**			**-**	**36,142,000**
	CONDITIONAL GRANTS TOTAL			**146,142,000**			**-**	**146,142,000**
	Programme: Crop Development and Management							
	Sub Programme: Extension, Research and Training							
3110299	Upgrading ATC Facilities	HQ	HQ	50,000,000	2026/27	2026/27	10,000,000	
	SUB TOTAL			**50,000,000**			**10,000,000**	**-**

4582: AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Sub Programme: Crop Production and Food Security							
3110599	Counterpart funding - National Agricultural Value Chain Development Project - NAVCDP	HQ	HQ	7,500,000	2026/27	2026/27	7,500,000	
3111305	Supply of Avocado Seedlings	HQ	HQ	40,000,000	2026/27	2026/27	40,000,000	
3111305	Supply and Distribution of Mango Seedlings	HQ	HQ	40,000,000	2026/27	2026/27	10,000,000	
3110299	Construction of Vegetable Value Addition Plant in Munyu in Naivasha East Ward	HQ	HQ	10,000,000	2026/27	2026/27	10,000,000	
3111301	Supply and Distribution of Pyrethrum Seedlings	HQ	HQ	40,000,000	2026/27	2026/27	40,000,000	
3111301	Supply and Distribution of Maize Seeds to Vulnerable Farmers	HQ	HQ	45,000,000	2026/27	2026/27	45,000,000	
	SUB TOTAL			**182,500,000**			**152,500,000**	**-**
	Sub Programme: Farm Land utilization, Conservation and Mechanization and Climate Smart Agriculture							
3111103	Purchase of Assorted Parts and tools for Farm Machinery	HQ	HQ	25,000,000	2026/27	2026/27	6,000,000	
	SUB TOTAL			**25,000,000**			**6,000,000**	**-**
	Programme: Livestock Resource Management and Development							
	Sub Programme: Livestock Output and Value Addition							
3111302	Supply and Delivery of one month old Improved Kienyeji Chicks	HQ	HQ	50,000,000	2026/27	2026/27	40,000,000	
3110504	Operationalization of Milk Coolers in Naivasha Sub-County	HQ	HQ	5,000,000	2026/27	2026/27	4,000,000	
3111302	Subsidized AI	HQ	HQ	15,000,000	2026/27	2026/27	6,000,000	
	SUB TOTAL			**70,000,000**			**50,000,000**	**-**
	Programme: Fisheries Development							
	Sub Programme: Aquaculture Development							
3110504	Procurement and supply of Pond Liners	HQ	HQ	5,000,000	2026/27	2026/27	3,000,000	
	SUB TOTAL			**5,000,000**			**3,000,000**	**-**
	Sub Programme: Development of Capture Fisheries Resources							
3111103	Procurement and Supply of Fishing Gears	HQ	HQ	3,500,000	2026/27	2026/27	2,526,462	
	SUB TOTAL			**3,500,000**			**2,526,462**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administrative Services							
3111305	Supply of Avocado Seedlings	Bahati	Dundori	1,000,000	2026/27	2026/27	1,000,000	
3111302	Purchase and supply of goats, one month old chicks and Bee Keeping Equipment	Gilgil	Eburru Mbaruk	8,000,000	2026/27	2026/27	8,000,000	

4582: AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111399	Purchase and supply of Bio fertilizer (Shubhodaya Mycorrhizal)	Gilgil	Elementaita	9,000,000	2026/27	2026/27	9,000,000	
3111399	Purchase and supply of mycorrhizal bio fertilizer (Glomus vam)	Gilgil	Gilgil	2,000,000	2026/27	2026/27	2,000,000	
3110504	Construction of a Toilet at Tarambete Beach	Gilgil	Malewa West	1,000,000	2026/27	2026/27	1,000,000	
3110299	Construction of Saosa, Nukiat Balawa, Chorwet and Kapyemit Tea Buying Centres	Kuresoi South	Amalo	6,050,000	2026/27	2026/27	6,050,000	
3111120	Construction of Cooling plant at Sinendet	Kuresoi South	Amalo	2,000,000	2026/27	2026/27	2,000,000	
3111120	Supply and delivery of Chicken Incubator for Lelaitich Youth Group	Kuresoi South	Amalo	80,000	2026/27	2026/27	80,000	
3110299	Completion of Tea Buying Center at Kiptenden Chorwet	Kuresoi South	Amalo	1,400,000	2026/27	2026/27	1,400,000	
3110504	Installation of Electricity at Teta Cooperative Society	Kuresoi South	Keringet	800,000	2026/27	2026/27	800,000	
3110299	Completion of Angelica, Kipkebei Tea Buying Center	Kuresoi South	Kiptagich	2,000,000	2026/27	2026/27	2,000,000	
3110299	Completion of Kapcheluch and roofing of Chikamba Kipkwei Tea Buying Center	Kuresoi South	Kiptagich	1,200,000	2026/27	2026/27	1,200,000	
3110299	Completion of Singorwet, Akiba Kanoin table tops and Sachangwan Tea Buying Center	Kuresoi South	Kiptagich	2,000,000	2026/27	2026/27	2,000,000	
3110299	Construction of Kimugul and Kiletien Tea Buying Center	Kuresoi South	Kiptagich	2,100,000	2026/27	2026/27	2,000,000	
3110399	Renovation of Sugutek Tea Buying Center	Kuresoi South	Kiptagich	800,000	2026/27	2026/27	800,000	
3111399	Purchase and supply of Mycorrhizal Bio Fertilizer (Glomus vam)	Kuresoi South	Kiptagich	4,000,000	2026/27	2026/27	4,000,000	
3111305	Supply of Avocado Seedlings	Naivasha	Maiella	700,000	2026/27	2026/27	700,000	
3111302	Supply and Delivery of one month old Improved Kienyeji Chicks	Naivasha	Maiella	1,000,000	2026/27	2026/27	1,000,000	
3111399	Purchase and supply of Mycorrhizal Bio Fertilizer (Glomus vam)	Njoro	Kihingo	6,000,000	2026/27	2026/27	6,000,000	
3110504	Chain link Fencing at Teret Livestock Auction Yard	Njoro	Mauche	700,000	2026/27	2026/27	700,000	
3110504	Renovation and Fencing of Koisamo Cattle Dip	Rongai	Soin	1,300,000	2026/27	2026/27	1,300,000	
2211004	Supply and delivery of Acaricides for Cattle Dips across the Ward	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3110504	Fencing of Kimamoi Cattle Dip	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3110504	Installation of Solar Panels at Kamarus Cooperative Society	Rongai	Solai	500,000	2026/27	2026/27	500,000	

4582: AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Fencing of Solai Ward Aggregation Centre	Rongai	Solai	1,000,000	2026/27	2026/27	1,000,000	
3110504	Construction and equipping of Fish Kiosk at Lake Solai	Rongai	Solai	800,000	2026/27	2026/27	800,000	
3110504	Renovation of Tuiyomoi Cattle Dip	Rongai	Solai	500,000	2026/27	2026/27	500,000	
3110504	Renovation of Dip at Lengenet Centre and purchase of Acaricides	Rongai	Visoi	850,000	2026/27	2026/27	850,000	
3111399	Purchase and supply of Mycorrhizal Bio Fertilizer (Glomus vam)	Rongai	Visoi	2,000,000	2026/27	2026/27	2,000,000	
3111302	Supply and Delivery of one month old Improved Kienyeji Chicks	Subukia	Kabazi	400,000	2026/27	2026/27	400,000	
3111305	Supply of Avocado Seedlings	Subukia	Subukia	2,000,000	2026/27	2026/27	2,000,000	
3111305	Supply and Distribution of Mango Seedlings	Subukia	Subukia	2,000,000	2026/27	2026/27	2,000,000	
3111305	Supply and Distribution of Pixies Seedlings	Subukia	Subukia	2,000,000	2026/27	2026/27	2,000,000	
3110702	Additional funds for purchase of a Fishing Boat at Arash Dam Fishing Project in Subukia Ward	Subukia	Subukia	1,000,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**67,180,000**			**67,080,000**	**-**
	ONGOING PROJECTS							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administrative Services							
3110504	Construction of a coffee drying table at Mutungati	Bahati	Bahati	2,000,000	2025/26	2025/26	2,000,000	
3110504	Kikopey Slaughter House-Connecting Water and Electricity	Gilgil	Gilgil	500,000	2023/24	2023/24	145,000	
3110299	Completion of Ogilgei tea buying centre and Construction of 2 door toilet	Kuresoi North	Kiptororo	1,000,000	2024/25	2024/25	1,000,000	
3110299	Completion of Kio, Githima, Mwarangia, Arorwet, Korabariet, Chebitok, Tumoiyot and Chebkoburot Tea buying centres	Kuresoi North	Kiptororo	6,000,000	2022/23	2022/23	2,175,000	
3110299	Construction of Tea Buying Centres in Amalo ward	Kuresoi South	Amalo	8,800,000	2024/25	2024/25	3,126,679	
3110299	Completion Of Tuiyobei Tea Buying Centres	Kuresoi South	Amalo	500,000	2023/24	2023/24	500,000	
3110299	Completion of Chorwet Tea buying Centre	Kuresoi South	Amalo	950,000	2023/24	2023/24	950,000	
3110299	Completion Of Kaplamai, Bondet Tea Buying Centres	Kuresoi South	Amalo	2,000,000	2023/24	2023/24	1,087,300	
3110299	Construction of Konoin School TBC	Kuresoi South	Kiptagich	1,200,000	2025/26	2025/26	1,200,000	
3110299	Completion of Samsola Simotwet TBC	Kuresoi South	Kiptagich	1,200,000	2025/26	2025/26	1,200,000	

4582: AGRICULTURE, LIVESTOCK, FISHERIES AND VETERINARY SERVICES

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110299	Completion of Kap Cheluch TBC	Kuresoi South	Kiptagich	1,200,000	2025/26	2025/26	1,200,000	
3110299	Completion of Cheptuech Central TBC	Kuresoi South	Kiptagich	1,200,000	2025/26	2025/26	1,200,000	
3110299	Completion of Chepnyalilo Kwenet, Kondamet, Mulango, Rehema, Chepkiswet and Arorwet Tea Buying Centre	Kuresoi South	Kiptagich	2,800,000	2024/25	2024/25	2,800,000	
3110299	Construction of Kanoin School, Sapmsola Simotwet, Cheptuech Central and Kap Cheluch Tea Buying Centres	Kuresoi South	Kiptagich	4,400,000	2024/25	2024/25	4,400,000	
3110504	Installation of water tanks, electricity and ablution block for coolers in Ndabibi and Maiella	Naivasha	Maiella	1,500,000	2023/24	2023/24	1,500,000	
3110504	Installation of power to Kamere Beach kiosk and fish freezer	Naivasha	Olkaria	1,500,000	2021/22	2021/22	1,500,000	
3110504	Construction of Kamere Market stalls	Naivasha	Olkaria	5,000,000	2021/22	2021/22	4,000,000	
3110504	Renovation of Kamonong Cattle Dip and fencing with concrete post and chain link	Rongai	Soin	1,000,000	2025/26	2025/26	1,000,000	
	SUB TOTAL			**42,750,000**			**30,983,979**	**-**
	TOTAL			**549,322,000**			**322,090,441**	**146,142,000**
	AGRICULTURE TOTAL			**549,322,000**			**468,232,441**	

4583: LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANTS							
	Programme: Urban Development							
	Sub Programme: Development of Urban Infrastructure							
3110599	Conditional Grant from World Bank for Kenya Informal Settlement Improvement Project (KISIP II)	HQ	HQ	40,000,000	2026/27	2026/27		40,000,000
	SUB TOTAL			**40,000,000**			**-**	**40,000,000**
	Programme: Land Use Planning and Survey							
	Sub Programme: Land Use Planning							
3111499	Titling at North Karati, Nuthu, Maji Tamu, Karunga, Lare, Banita, Mutaita, Leleshwa and Naivasha Site & Service	HQ	HQ	16,000,000	2026/27	2026/27	11,000,000	
3111499	Titling of Githioro, Longonot, Bahati, Dundori, Manyani and Nakuru Municipality Block One	HQ	HQ	16,000,000	2026/27	2026/27	11,000,000	
2211310	Establishment of Public Land Inventory	HQ	HQ	8,000,000	2026/27	2026/27	4,000,000	
3111499	Titling of Land at Kihingo, Nyamamithi, Karunga, Lakeview and Naivasha Kabati Estate	HQ	HQ	15,297,959	2026/27	2026/27	10,297,959	
	SUB TOTAL			**55,297,959**			**36,297,959**	
	Programme: Land Use Planning and Survey							
	Sub Programme: Survey and Mapping							
2211310	Surveying of Kabazi, Kibunja, Kirengero, Solai, Old Kijabe and Moi Ndabi Centres	HQ	HQ	5,000,000	2026/27	2026/27	3,000,000	
	SUB TOTAL			**5,000,000**			**3,000,000**	
	Programme: Urban Development							
	Sub Programme: Urban Institution Framework							
3110504	Rehabilitation and Paving of Njoro Public Park	HQ	HQ	8,165,986	2026/27	2026/27	3,000,000	
3110504	Street Paving in Bahati, Olenguruone, Maai Mahiu and Mauche Towns	HQ	HQ	23,141,202	2026/27	2026/27	3,000,000	
	SUB TOTAL			**31,307,188**			**6,000,000**	
	Programme: Housing and Estates Management							
	Sub Programme: Housing Technology							
3111120	Purchase of Two Semi-Automated Block Making Machines	HQ	HQ	4,000,000	2026/27	2026/27	4,000,000	
	SUB TOTAL			**4,000,000**			**4,000,000**	**-**

4583: LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	WARD PROJECTS 2026/2027							
	Programme: Land Use Planning and Survey							
	Sub Programme: Land Use Planning							
3111499	Survey and mapping of Kabatini Centre plots	Bahati	Kabatini	1,500,000	2026/27	2026/27	1,500,000	
3130101	Purchase of land for ARN Kianganga road link in Nyondia A access roads in Malewa West	Gilgil	Malewa West	2,000,000	2026/27	2026/27	2,000,000	
3130101	Purchase of land for access road for Kimugul ECD	Kuresoi South	Amalo	1,000,000	2026/27	2026/27	1,000,000	
3130101	Purchase of land for access road at Kakorio ECD	Kuresoi South	Amalo	1,000,000	2026/27	2026/27	1,000,000	
3130101	Purchase of land for Construction of Keringet Matatu Stage	Kuresoi South	Keringet	3,500,000	2026/27	2026/27	3,500,000	
3111499	Beaconing of Arimi Centre Plots	Molo	Elburgon	600,000	2026/27	2026/27	600,000	
3111499	Titling of Kamere Center	Naivasha	Olkaria	2,000,000	2026/27	2026/27	2,000,000	
3111499	Titling of Mwigito Dispensary land	Njoro	Njoro	30,000	2026/27	2026/27	30,000	
3130101	Purchase of Arahuka playfield land	Subukia	Kabazi	10,053,559	2026/27	2026/27	10,053,559	
3111499	Mapping surveying and titling of Kanyoni IDP Farm	Subukia	Kabazi	6,000,000	2026/27	2026/27	6,000,000	
3130101	Purchase of land for proposed drilling of Kijabe Community Borehole Water Project	Subukia	Subukia	1,000,000	2026/27	2026/27	1,000,000	
3130101	Additional funds to complete the purchase of land for the Kirengero Water Project in Subukia Ward	Subukia	Subukia	1,000,000	2026/27	2026/27	1,000,000	
3130101	Purchase of land for Sugutec Water Project	Subukia	Waseges	628,802	2026/27	2026/27	628,802	
	SUB TOTAL			**30,312,361**			**30,312,361**	**-**
	ONGOING PROJECTS							
	Programme: Land Use Planning and Survey							
	Sub Programme: Land Use Planning							
3111499	Preparation of Integrated Strategic Urban Development Plan (ISUDP) for Njoro Township	HQ	HQ	10,000,000	2025/26	2025/26	4,250,000	
3111499	Preparation of Integrated Strategic Urban Development Plan (ISUDP) for Maai Mahiu Centre	HQ	HQ	10,000,000	2025/26	2025/26	4,250,000	
3111499	Survey and Mapping (Land Titling) for Maai Mahiu, Subukia & Site Service in Naivasha	HQ	HQ	15,200,000	2025/26	2025/26	6,000,000	

4583: LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111499	Survey and Mapping (Land Titling) for Lare, Salgaa and Nakuru Municipality Block 1	HQ	HQ	15,214,966	2025/26	2025/26	6,007,483	
2211310	Planning of four trading centres (Banita-Soin, Kiptagich, Mutaita-Elementaita)	HQ	HQ	10,000,000	2024/25	2024/25	1,365,000	
3111499	Surveying of Trading Centres (Subukia, Salgaa, Moi Ndabibi)	HQ	HQ	10,600,000	2024/25	2024/25	1,660,840	
3111499	Processing of Land Ownership documents (Manyani, Dundori and Bahati)	HQ	HQ	10,000,000	2024/25	2024/25	3,292,518	
3111499	Preparation Of Physical Development Plans For Lare, and Site and Service (Viwandani Naivasha)	HQ	HQ	45,159,756	2021/22	2021/22	1,067,280	
3111499	Survey And Mapping (Titling Of Land)	HQ	HQ	12,991,330	2018/19	2018/19	1,179,438	
3111401	Planning, surveying and mapping of Kamere, DCK and Kwa Muhia Centres	Naivasha	Olkaria	3,000,000	2023/24	2023/24	532,500	
3130101	Purchase of land at Sasurwa dam	Rongai	Soin	500,000	2024/25	2024/25	500,000	
	SUB TOTAL			**142,666,052**			**30,105,058**	
	TOTAL			**308,583,560**			**109,715,378**	**40,000,000**
	LANDS TOTAL			**308,583,560**			**149,715,378**	

4587: YOUTH, SPORTS, GENDER, SOCIAL SERVICES AND INCLUSIVITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme: Gender Empowerment and Social Inclusivity							
	Sub Programme: Social Inclusion and Empowerment							
3110504	Construction of Six Door Toilets and Urinal at Elburgon Social Hall	HQ	HQ	2,000,000	2026/27	2026/27	2,000,000	
	SUB TOTAL			**2,000,000**			**2,000,000**	**-**
	Programme: Gender Empowerment and Social Inclusivity							
	Sub Programme: Gender Equality and Empowerment							
3111109	Equipping of Daycare Centre (Mirera, Lakeview, Naivasha Market)	HQ	HQ	2,400,000	2026/27	2026/27	1,000,000	
	SUB TOTAL			**2,400,000**			**1,000,000**	**-**
	Programme: Youth Empowerment							
	Sub Programme: Youth Empowerment							
3111111	Equipping of Women & Youth Groups - Acquisition of Equipment (PAS)	HQ	HQ	16,000,000	2026/27	2026/27	16,000,000	
3110704	Equipping of Youth Groups - Youth Empowerment Bodaboda	HQ	HQ	73,000,000	2026/27	2026/27	80,000,000	

4587: YOUTH, SPORTS, GENDER, SOCIAL SERVICES AND INCLUSIVITY

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111109	Equipping of Youth & Women Groups - Acquisition of Tents and Shades	HQ	HQ	80,000,000	2026/27	2026/27	80,000,000	
3110999	Equipping of Women & Youth Groups - Acquisition of Equipment (Salon)	HQ	HQ	50,000,000	2026/27	2026/27	50,000,000	
3110999	Equipping of Women & Youth Groups - Acquisition of Equipment (Meko)	HQ	HQ	30,000,000	2026/27	2026/27	30,000,000	
	SUB TOTAL			**249,000,000**			**256,000,000**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration							
3111109	Equipping of Youth Resource Center	Gilgil	Eburru/Mbaruk	4,000,000	2026/27	2026/27	4,000,000	
3110299	Construction of a Social Hall in Murindat	Gilgil	Murindat	4,382,264	2026/27	2026/27	4,382,264	
3110299	Construction of Community Social Hall at Lare Ward	Njoro	Lare	6,800,000	2026/27	2026/27	6,800,000	
3110504	Construction of 2 football pavilion at Kasarani grounds Lare Ward	Njoro	Lare	9,000,000	2026/27	2026/27	9,000,000	
3111109	Equipping of Njoro Homecraft Hall	Njoro	Njoro	1,700,000	2026/27	2026/27	1,700,000	
	SUB TOTAL			**25,882,264**			**25,882,264**	**-**
	ONGOING PROJECTS							
	Programme: Administration, Planning and Support Services							
	Sub Programme: Administration							
3110504	Renovation of Social Services Offices at Bondeni Social Hall	HQ	HQ	1,880,777	2025/26	2025/26	1,880,777	
3110999	Equipping of Lakeview baby day care centre (beds and beddings and Washing machine)	HQ	HQ	4,000,000	2023/24	2023/24	1,500,000	
3111109	Equipping of GBV Rescue Center in Njoro	HQ	HQ	60,000,000	2022/23	2022/23	5,000,000	
3110504	Construction Of caretakers house and installation of water pipes at the caretakers house and toilets Kirathimo Grounds at Gituamba sub location	Bahati	Kiamaina	1,000,000	2023/24	2023/24	1,000,000	
3110504	Renovation of Lanet Social Hall toilets and connection to the sewer	Nakuru East	Nakuru East	500,000	2024/25	2024/25	500,000	
3110504	Construction of a 2-door pit latrine at Njoro Jawatho Stadium	Njoro	Njoro	500,000	2025/26	2025/26	500,000	
3110504	Construction and fencing of Kolongei Social Hall	Subukia	Kabazi	4,600,000	2025/26	2025/26	4,600,000	
	SUB TOTAL			**72,480,777**			**14,980,777**	**-**
	TOTAL			**351,763,041**			**299,863,041**	**-**

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	CONDITIONAL GRANT							
	Programme: Climate Change Resilience and County Energy Development							
	Sub Programme: Climate Change Resilience							
3110599	Conditional allocations from a World Bank credit to Finance Locally-Led Climate Action Program (FLLoCA)	HQ	HQ	188,211,085	2026/27	2026/27		188,211,085
	SUB TOTAL			**188,211,085**			**-**	**188,211,085**
	Programme: Administration Planning and Support Services							
	Sub Programme: Administration Services							
3110302	Refurbishment of Offices (HQs) WEENR)	HQ	HQ	5,134,474	2026/27	2026/27	1,967,706	
	SUB TOTAL			**5,134,474**			**1,967,706**	**-**
	Programme: Climate Change Resilience and County Energy Development							
	Sub Programme: Climate Change Resilience							
3110599	Climate Change Mitigation Programme (County Counterpart Funding FY2026/27)	HQ	HQ	180,000,000	2026/27	2026/27	112,347,099	
3111120	Purchase of Environmental Maintenance Equipment	HQ	HQ	10,000,000	2026/27	2026/27	2,000,000	
	SUB TOTAL			**190,000,000**			**114,347,099**	**-**
	Programme: Water and Sewerage Management							
	Sub Programme: Water Services Provision							
3110502	Borehole Drilling Casings, Screens, Gravel Packing Materials Purchased	HQ	HQ	20,000,000	2026/27	2026/27	3,000,000	
3111120	Purchase of Drilling Rig Tools and Associated Accessories	HQ	HQ	20,000,000	2026/27	2026/27	5,000,000	
3110504	Construction of Chemarmar Water Treatment Plant	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
3110502	Construction/Equipping/Rehabilitation of Water Systems	HQ	HQ	40,000,000	2026/27	2026/27	5,308,164	
3110502	Supply of Water Pipes/Pipe laying	HQ	HQ	40,000,000	2026/27	2026/27	2,000,000	
	SUB TOTAL			**126,000,000**			**21,308,164**	**-**
	Programme: Water and Sewerage Management							
	Sub Programme: Sewerage Services Provision							
3110504	Construction/Rehabilitation of Sewerage Infrastructure	HQ	HQ	150,000,000	2026/27	2026/27	4,000,000	
	SUB TOTAL			**150,000,000**			**4,000,000**	**-**
	Programme: Environmental Management							
	Sub Programme: Solid Waste Management							
3111120	Purchase and installation of Skip Bins	HQ	HQ	30,000,000	2026/27	2026/27	4,200,000	

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111120	Purchase and installation of Waste Trolleys	HQ	HQ	20,000,000	2026/27	2026/27	3,000,000	
3110504	Rehabilitation of Disposal Sites - Access Roads, Tipping Areas etc.	HQ	HQ	10,000,000	2026/27	2026/27	4,000,000	
	SUB TOTAL			**60,000,000**			**11,200,000**	**-**
	Programme: Environmental Management							
	Sub Programme: Pollution Control							
3110504	Desilting of Storm Water retention Pond at Old Town Treatment Works	HQ	HQ	10,000,000	2026/27	2026/27	5,000,000	
	SUB TOTAL			**10,000,000**			**5,000,000**	**-**
	WARD PROJECTS 2026/2027							
	Programme: Water and Sewerage Management							
	Sub Programme: Water Services Provision							
3110502	Bahati Water Works FY2026/27	Bahati	Bahati	4,000,000	2026/27	2026/27	4,000,000	
3110502	Water works-Borehole Drilling in Line 5 Bavuni	Bahati	Dundori	3,500,000	2026/27	2026/27	3,500,000	
3110504	Construction of Mugwathi Borehole toilet with biodigester	Bahati	Dundori	1,000,000	2026/27	2026/27	1,000,000	
3110502	Water works across the Ward	Bahati	Dundori	2,000,000	2026/27	2026/27	2,000,000	
3110504	Rehabilitation of Githioro Wangohu water project	Bahati	Dundori	1,000,000	2026/27	2026/27	1,000,000	
3110504	Equipping and solarization of Mwaki Mugi borehole	Bahati	Kabatini	5,000,000	2026/27	2026/27	5,000,000	
3110504	Wakericho borehole (Surveying and pump testing)	Bahati	Kabatini	1,000,000	2026/27	2026/27	1,000,000	
3110502	Purchase of pipes at Gitu intake and Kabatini Ex Railway	Bahati	Kabatini	900,000	2026/27	2026/27	900,000	
3110502	Piping at Githima Springs to Thayu borehole	Bahati	Kabatini	3,000,000	2026/27	2026/27	3,000,000	
3110502	Supply of pipes to NARUWASCO for Ndege Ndimu water project	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110502	Supply of pipes to NAWASSCO for Murunyu water project	Bahati	Lanet/Umoja	1,000,000	2026/27	2026/27	1,000,000	
3110504	Solarization of Nyondia B water project in Malewa West	Gilgil	Malewa West	2,700,000	2026/27	2026/27	2,700,000	
3110504	Fences and gate construction at Gathengera water project in Malewa West	Gilgil	Malewa West	1,000,000	2026/27	2026/27	1,000,000	
3110504	Purchase and installation of inverter at Chesirikwa Water Project	Kuresoi North	Nyota	500,000	2026/27	2026/27	500,000	
3110502	Drilling of Temoyetta Borehole	Kuresoi North	Nyota	3,750,000	2026/27	2026/27	3,750,000	
3110504	Purchase and installation of motor at Mungetho Dispensary Water project	Kuresoi North	Nyota	500,000	2026/27	2026/27	500,000	
3110502	Drilling of Mwahe Borehole	Kuresoi North	Nyota	3,750,000	2026/27	2026/27	3,750,000	
3110502	Teregana Water Works	Kuresoi North	Nyota	2,000,000	2026/27	2026/27	2,000,000	
3110502	Piping of Tachasis Water project	Kuresoi North	Nyota	700,000	2026/27	2026/27	700,000	
3110502	Piping of Sinendet, Burgei and Kelyet Water projects	Kuresoi South	Amalo	2,200,000	2026/27	2026/27	2,200,000	
3110502	Piping of Kapchorwa Water project	Kuresoi South	Amalo	1,200,000	2026/27	2026/27	1,200,000	

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110502	Amalo Water Works	Kuresoi South	Amalo	5,000,000	2026/27	2026/27	5,000,000	
3110504	Construction of Kiptenden Water Kiosk and Servicing of Tendwet Borehole	Kuresoi South	Keringet	1,000,000	2026/27	2026/27	1,000,000	
3110504	Installation of Pump and Solarization of Kapkwen Borehole	Kuresoi South	Keringet	2,500,000	2026/27	2026/27	2,500,000	
3110502	Construction of 50M Cubic Tank at Chebaraa Location	Kuresoi South	Keringet	1,300,000	2026/27	2026/27	1,300,000	
3110502	Piping at Bararget Water Project	Kuresoi South	Keringet	650,000	2026/27	2026/27	650,000	
3110502	Piping at Bararget Primary Borehole	Kuresoi South	Keringet	550,000	2026/27	2026/27	550,000	
3110502	Piping at Miti Moja-Chemamul-Tech Choget Village	Kuresoi South	Keringet	700,000	2026/27	2026/27	700,000	
3110502	Keringet Water Works	Kuresoi South	Keringet	5,000,000	2026/27	2026/27	5,000,000	
3110502	Construction of water tank and piping at Kabugunot water project	Kuresoi South	Kiptagich	1,900,000	2026/27	2026/27	1,900,000	
3110502	Piping of Saptet Water Project	Kuresoi South	Kiptagich	400,000	2026/27	2026/27	400,000	
3110502	Construction of 50m3 Masonry Water Tank at Lower Cheponde	Molo	Elburgon	1,400,000	2026/27	2026/27	1,400,000	
3110502	Piping of Lower Mutamaiyu Water Project, Upper Cheponde - Nyariche Water Project and Gatitu Water Project	Molo	Elburgon	2,100,000	2026/27	2026/27	2,100,000	
3110502	Ndoswa Water Works	Molo	Mariashoni	2,086,135	2026/27	2026/27	2,086,135	
3110502	Kamungei Water Works	Molo	Mariashoni	1,000,000	2026/27	2026/27	1,000,000	
3110502	Taragonik Water Works	Molo	Mariashoni	3,500,000	2026/27	2026/27	3,500,000	
3110502	Piping of Ndibithi Water Project	Naivasha	Maiella	1,000,000	2026/27	2026/27	1,000,000	
3110502	Construction of High Tower Roto Tank at Kipkonyo Water Project	Naivasha	Maiella	1,800,000	2026/27	2026/27	1,800,000	
3110502	Construction of High Tower Plastic Roto Tank at Crater Water Project	Naivasha	Maiella	1,800,000	2026/27	2026/27	1,800,000	
3110502	Ngondi Dispensary Water Works FY2026.27	Naivasha	Maiella	.	2026/27	2026/27	5,000,000	
3110502	Piping of Githanji water project	Njoro	Kihingo	600,000	2026/27	2026/27	600,000	
3110502	Mathangauta water works FY2026.27	Njoro	Mau Narok	1,000,000	2026/27	2026/27	1,000,000	
3110502	Mukeu water works FY2026.27	Njoro	Mau Narok	1,500,000	2026/27	2026/27	1,500,000	
3110502	Likia water works FY2026.27	Njoro	Mau Narok	1,000,000	2026/27	2026/27	1,000,000	
3110502	Ngwatiniro water works FY2026.27	Njoro	Mau Narok	500,000	2026/27	2026/27	500,000	
3110502	Mwisho wa Lami water works FY2026.27	Njoro	Mau Narok	2,500,000	2026/27	2026/27	2,500,000	
3110502	Purchase and Supply of pipes at Mwisho wa Lami	Njoro	Mau Narok	700,000	2026/27	2026/27	700,000	
3110502	Bondeni Water Works FY2026.27	Njoro	Mau Narok	1,000,000	2026/27	2026/27	1,000,000	
3110502	Construction of 50M³ Masonry Water Tank at Tuiyotich Community Water Project	Njoro	Mauche	1,300,000	2026/27	2026/27	1,300,000	
3110502	Mauche Water Works	Njoro	Mauche	8,250,000	2026/27	2026/27	8,250,000	
3110502	Mwigito Primary Water Project	Njoro	Njoro	5,000,000	2026/27	2026/27	5,000,000	

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110504	Solarization of Mwihoti Water Project	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110502	Njawatho Water Works FY2026.27	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110502	Piping of Belbur Upper Water project	Njoro	Njoro	700,000	2026/27	2026/27	700,000	
3110502	Piping of Kamwaura Water project	Njoro	Njoro	2,000,000	2026/27	2026/27	2,000,000	
3110504	Equipping of Olrongai VTC borehole	Rongai	Menengai west	3,350,000	2026/27	2026/27	3,350,000	
3110502	Tusemezane Water Works (Eden)	Rongai	Menengai west	5,800,000	2026/27	2026/27	5,800,000	
3110502	Water Piping in Industrial Area and Wakarimu	Rongai	Mosop	1,500,000	2026/27	2026/27	1,500,000	
3110502	Water Piping in Mimwaita Village	Rongai	Mosop	550,000	2026/27	2026/27	550,000	
3110502	Water Piping in Nduzu B Sameek and Duala	Rongai	Mosop	850,000	2026/27	2026/27	850,000	
3110502	Water Piping at Ngecha Village, Kerma Village and Ogilgei Village	Rongai	Mosop	2,500,000	2026/27	2026/27	2,500,000	
3110504	Renovation of Majani Mingi Water Tank, Piping and Water Works at Kaptera Mlima, Majani Mingi Primary and Secondary School and construction of a Water Kiosk at Majani Mingi Centre	Rongai	Soin	2,000,000	2026/27	2026/27	2,000,000	
3110502	Water piping at Canaan Area Koyumtich	Rongai	Soin	400,000	2026/27	2026/27	400,000	
3110504	Rehabilitation of Kipsyenan Water Intake and Piping from Molo River to the tank and supply lines	Rongai	Soin	700,000	2026/27	2026/27	700,000	
3110504	Treatment of Chemarmar water borehole	Rongai	Solai	2,000,000	2026/27	2026/27	2,000,000	
3110504	Installation of water pump at Kamosop borehole	Rongai	Solai	500,000	2026/27	2026/27	500,000	
3110504	Installation of water pump at Mwiteithie Jordan borehole	Rongai	Solai	500,000	2026/27	2026/27	500,000	
3110502	Supply of pipes across the Ward	Rongai	Visoi	900,000	2026/27	2026/27	900,000	
3110502	Drilling of borehole at Kanyoni IDP Farm	Subukia	Kabazi	2,500,000	2026/27	2026/27	2,500,000	
3110502	Water works across Subukia Ward FY2026.27	Subukia	Subukia	7,000,000	2026/27	2026/27	7,000,000	
3110502	Supply of pipes in Waseges Ward water projects FY2026.27	Subukia	Waseges	1,200,000	2026/27	2026/27	1,200,000	
3110502	Installation of water pump for Kahawa Water Project	Subukia	Waseges	1,500,000	2026/27	2026/27	1,500,000	
3110504	Equipping of Kiriko, Kapkwen and Gituamba Water Boreholes in Waseges Ward	Subukia	Waseges	12,000,000	2026/27	2026/27	12,000,000	
	SUB TOTAL			**151,186,135**			**156,186,135**	**-**
	ONGOING PROJECTS							
	Programme: Water and Sewerage Management							
	Sub Programme: Water Services Provision							
3110504	Rehabilitation of Gioto Dumpsite (access roads and automation)	HQ	HQ	10,000,000	2025/26	2025/26	1,800,000	
3110502	Construction/Rehabilitation of water supplies (existing system)	HQ	HQ	80,000,000	2025/26	2025/26	6,022,750	
3110502	Rehabilitation and Construction of Water Systems	HQ	HQ	80,000,000	2024/25	2024/25	986,761	

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110502	Salgaa Counterpart Funding (World Vision) - Counterpart funding/Kandutura water project (Visoi/Soin)	HQ	HQ	20,000,000	2024/25	2024/25	9,000,000	
3110502	Construction of a 50cm3 water tank at Giachonge	Bahati	Dundori	1,500,000	2022/23	2022/23	1,500,000	
3110502	Construction Of Water Intake and Piping at Giitu Water Project	Bahati	Kabatini	1,000,000	2023/24	2023/24	1,000,000	
3110502	Piping of Thayu Water project	Bahati	Kabatini	3,800,000	2023/24	2023/24	1,195,805	
3110502	Piping of UT water project	Bahati	Kabatini	6,000,000	2022/23	2022/23	1,425,940	
3110502	Kirima water works	Gilgil	Eburru/Mbaruk	5,000,000	2025/26	2025/26	4,000,000	
3110502	Drilling Of Munanda Borehole	Gilgil	Elementaita	3,000,000	2023/24	2023/24	3,000,000	
3110504	Electricity connection at Nyarianda Borehole	Gilgil	Elementaita	800,000	2023/24	2023/24	800,000	
3110502	Piping and distribution of water at Malewa West Ward	Gilgil	Malewa West	3,000,000	2025/26	2025/26	3,000,000	
3110504	Solarization of Kirima water project	Gilgil	Malewa West	2,700,000	2025/26	2025/26	2,700,000	
3110502	Installation of water pump and tank at Karati water project	Gilgil	Malewa West	1,500,000	2025/26	2025/26	1,500,000	
3110502	Installation of water pump and pipe works at KCC water project	Gilgil	Malewa West	500,000	2025/26	2025/26	500,000	
3110502	Gitare Borehole Water Works	Gilgil	Murindat	1,000,000	2023/24	2023/24	1,000,000	
3110504	Replacement of solar panel, repair of electric motor at Kuresoi health centre and Piping	Kuresoi North	Kiptororo	1,500,000	2024/25	2024/25	1,500,000	
3110502	Equipping of Masaita borehole	Kuresoi North	Nyota	3,000,000	2025/26	2025/26	3,000,000	
3110502	Piping at Mzalendo, Kasarani and Kimugul villages	Kuresoi South	Amalo	1,010,000	2025/26	2025/26	1,010,000	
3110502	Purchase of water tank for Kapchorwa, Sach 4 and Singorwet villages	Kuresoi South	Amalo	919,556	2025/26	2025/26	919,556	
3110504	Installation of solar panels at Saptet water project	Kuresoi South	Kiptagich	1,500,000	2025/26	2025/26	1,500,000	
3110502	Water works at Kapugunot	Kuresoi South	Kiptagich	1,650,000	2025/26	2025/26	1,650,000	
3110502	Piping of Nyariche water project, Ribot borehole, Cheponde, Arimi and Gatitu water works	Molo	Elburgon	4,000,000	2025/26	2025/26	4,000,000	
3110502	Construction of a 50m3 water tank at Turi Farmers water project	Molo	Turi	1,500,000	2024/25	2024/25	1,500,000	
3110502	Water works at Ndabibi Location	Naivasha	Maiella	4,000,000	2025/26	2025/26	4,000,000	
3110502	Water works at Ngondi	Naivasha	Maiella	3,000,000	2025/26	2025/26	3,000,000	
3110502	Construction of high tower steel tank at Tumaini	Naivasha	Maiella	1,700,000	2024/25	2024/25	1,700,000	
3110502	Piping And Connection Of Water At Maiella	Naivasha	Maiella	5,782,480	2021/22	2021/22	2,510,600	
3110504	Equipping in Kiptenden water project and Chesoen water project	Njoro	Mauche	9,000,000	2024/25	2024/25	7,000,000	
3110502	Piping of water projects, Tachasis, Kaptich, Kamungei, Likia Police, Kapsir, Kusumek, Takitech, Spring improvement Sugutek, Koisomo	Njoro	Mauche	8,010,000	2024/25	2024/25	6,010,000	
3110502	Construction of 100,000 litres masonry tank at Ogiek Tegat water project	Njoro	Nessuit	2,200,000	2025/26	2025/26	2,200,000	
3110502	Ngecha 'B' water pump & reservoirs tank	Rongai	Mosop	1,400,000	2025/26	2025/26	1,400,000	

4584: WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3110502	Elevated tank and piping at Ogilgei Borehole	Rongai	Mosop	1,800,000	2025/26	2025/26	1,800,000	
3110504	Equipping and solarisation of Arahuka water project	Subukia	Kabazi	3,000,000	2024/25	2024/25	3,000,000	
3110502	Subukia water works	Subukia	Subukia	3,900,000	2025/26	2025/26	3,900,000	
3110502	Installation of 2 plastic tank with platform for Mikima project	Subukia	Waseges	500,000	2025/26	2025/26	500,000	
3110502	Drilling of Kapkwen borehole	Subukia	Waseges	3,000,000	2025/26	2025/26	3,000,000	
3110504	Equipping of Kinoe borehole	Subukia	Waseges	4,500,000	2025/26	2025/26	4,500,000	
3110502	Supply of pipes and fittings in Waseges Ward water projects	Subukia	Waseges	4,554,426	2025/26	2025/26	4,554,426	
3110504	Desilting of Guston water source intake point	Subukia	Waseges	550,000	2024/25	2024/25	550,000	
3110502	Drilling of Gituamba borehole	Subukia	Waseges	3,750,000	2024/25	2024/25	3,000,000	
3110504	Installation Of Solar Panels at Safina Haji Water Project	Subukia	Waseges	3,000,000	2024/25	2024/25	3,000,000	
	SUB TOTAL			**298,526,462**			**110,135,838**	**-**
	TOTAL			**1,179,058,156**			**424,144,942**	**188,211,085**
	WATER TOTAL			**1,179,058,156**			**612,356,027**	

GRAND TOTAL **7,880,083,639**

WARD RECURRENT APPROVED BUDGET FY2026.2027

2649999 - BURSARY (EDUCATION)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2649999	Bursary Enhancement	Bahati	Bahati	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Bahati	Dundori	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Bahati	Kabatini	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Bahati	Kiamaina	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Bahati	Lanet/Umoja	6,035,215	2026/27	2026/27	6,035,215	
2649999	Bursary Enhancement	Gilgil	Eburru/Mbaruk	4,000,000	2026/27	2026/27	4,000,000	
2649999	Bursary Enhancement	Gilgil	Elementaita	12,048,693	2026/27	2026/27	12,048,693	
2649999	Bursary Enhancement	Gilgil	Gilgil	6,000,000	2026/27	2026/27	6,000,000	
2649999	Bursary Enhancement	Gilgil	Malewa West	4,200,000	2026/27	2026/27	3,200,000	
2649999	Bursary Enhancement	Gilgil	Murindat	7,000,000	2026/27	2026/27	7,000,000	
2649999	Bursary Enhancement	Kuresoi North	Kamara	2,000,000	2026/27	2026/27	2,000,000	
2649999	Bursary Enhancement	Kuresoi North	Kiptororo	3,000,000	2026/27	2026/27	3,000,000	
2650004	Bursary Enhancement	Kuresoi North	Nyota	1,850,000	2026/27	2026/27	1,850,000	
2649999	Bursary Enhancement	Kuresoi North	Sirikwa	3,000,000	2026/27	2026/27	3,000,000	
2649999	Bursary Enhancement	Kuresoi South	Amalo	3,000,000	2026/27	2026/27	3,000,000	
2649999	Bursary Enhancement	Kuresoi South	Keringet	4,000,000	2026/27	2026/27	4,000,000	
2649999	Bursary Enhancement	Kuresoi South	Kiptagich	3,000,000	2026/27	2026/27	3,000,000	
2649999	Bursary Enhancement	Kuresoi South	Tinet	4,000,000	2026/27	2026/27	4,000,000	
2649999	Bursary Enhancement (Capitation fund for free EDCE education)	Molo	Elburgon	3,272,815	2026/27	2026/27	3,272,815	
2649999	Bursary Enhancement (For Elburgon VCT)	Molo	Elburgon	3,000,000	2026/27	2026/27	3,000,000	
2649999	Bursary Enhancement	Molo	Mariashoni	6,500,000	2026/27	2026/27	6,500,000	
2649999	Bursary Enhancement (capitation fund for free ECDE education)	Molo	Molo	3,000,000	2026/27	2026/27	3,000,000	
2649999	Bursary Enhancement	Molo	Turi	2,000,000	2026/27	2026/27	2,000,000	
2649999	Bursary Enhancement	Naivasha	Biashara-Naivasha	1,000,000	2026/27	2026/27	1,000,000	
2649999	Bursary Enhancement	Naivasha	Hellsgate	4,821,908	2026/27	2026/27	4,821,908	
2649999	Bursary Enhancement	Naivasha	Lakeview	7,500,000	2026/27	2026/27	7,500,000	
2649999	Bursary Enhancement	Naivasha	Maai Mahiu	10,500,000	2026/27	2026/27	10,500,000	
2649999	Bursary Enhancement	Naivasha	Maiella	3,000,000	2026/27	2026/27	3,000,000	

2649999 - BURSARY (EDUCATION)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2649999	Bursary Enhancement	Naivasha	Naivasha East	4,000,000	2026/27	2026/27	4,000,000	
2649999	Bursary Enhancement	Naivasha	Olkaria	7,000,000	2026/27	2026/27	7,000,000	
2649999	Bursary Enhancement	Naivasha	Viwandani	6,000,000	2026/27	2026/27	6,000,000	
2649999	Bursary Enhancement	Nakuru East	Biashara-Nakuru	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Nakuru East	Flamingo	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Nakuru East	Kivumbini	8,068,565	2026/27	2026/27	8,068,565	
2649999	Bursary Enhancement	Nakuru East	Menengai	6,900,000	2026/27	2026/27	6,900,000	
2650003	Bursary Enhancement	Nakuru East	Nakuru East	7,000,000	2026/27	2026/27	7,000,000	
2649999	Bursary Enhancement	Nakuru West	Barut	7,000,000	2026/27	2026/27	7,000,000	
2649999	Bursary Enhancement	Nakuru West	Kapkures	4,000,000	2026/27	2026/27	4,000,000	
2649999	Bursary Enhancement	Nakuru West	Kaptembwo	6,000,000	2026/27	2026/27	6,000,000	
2649999	Bursary Enhancement	Nakuru West	London	9,000,000	2026/27	2026/27	9,000,000	
2649999	Bursary Enhancement	Nakuru West	Rhonda	5,000,000	2026/27	2026/27	5,000,000	
2650005	Bursary Enhancement	Nakuru West	Shabab	7,000,000	2026/27	2026/27	7,000,000	
8000000	Bursary Enhancement	Njoro	Kihingo	7,000,000	2026/27	2026/27	7,000,000	
2649999	Bursary Enhancement	Njoro	Lare	2,000,000	2026/27	2026/27	2,000,000	
2649999	Bursary Enhancement	Njoro	Mau Narok	7,515,331	2026/27	2026/27	7,515,331	
2649999	Bursary Enhancement	Njoro	Mauche	4,488,354	2026/27	2026/27	4,488,354	
2649999	Bursary Enhancement	Njoro	Nessuit	6,036,554	2026/27	2026/27	6,036,554	
2649999	Bursary Enhancement	Rongai	Menengai West	10,000,000	2026/27	2026/27	10,000,000	
2649999	Bursary Enhancement	Rongai	Mosop	5,082,750	2026/27	2026/27	5,082,750	
2649999	Bursary Enhancement	Rongai	Soin	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Rongai	Solai	3,015,632	2026/27	2026/27	3,015,632	
2649999	Bursary Enhancement	Rongai	Visoi	5,000,539	2026/27	2026/27	5,000,539	
2649999	Bursary Enhancement	Subukia	Subukia	5,000,000	2026/27	2026/27	5,000,000	
2649999	Bursary Enhancement	Subukia	Waseges	6,000,000	2026/27	2026/27	6,000,000	
	TOTAL			**280,836,356**			**279,836,356**	**-**

3111499 - OTHER CAPITAL GRANTS (YOUTH)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111499	Nurturing of sports through youth tournament	Bahati	Bahati	1,000,580	2026/27	2026/27	1,000,580	
3111499	Nurturing of sports through youth tournament	Bahati	Dundori	1,000,000	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Bahati	Kabatini	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Bahati	Kiamaina	3,668,347	2026/27	2026/27	3,193,347	
3111499	Nurturing of sports through youth tournament	Bahati	Lanet/Umoja	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Gilgil	Eburru/Mbaruk	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Gilgil	Elementaita	1,900,000	2026/27	2026/27	1,900,000	
3111499	Nurturing of sports through youth tournament	Gilgil	Gilgil	500,000	2026/27	2026/27	500,000	
3111499	Nurturing of sports through youth tournament	Kuresoi North	Kamara	1,200,000	2026/27	2026/27	1,200,000	
3111499	Nurturing of sports through youth tournament	Kuresoi North	Kiptororo	843,964	2026/27	2026/27	843,964	
3111499	Nurturing of sports through youth tournament	Kuresoi North	Sirikwa	1,300,000	2026/27	2026/27	1,300,000	
3111499	Nurturing of sports through youth tournament	Kuresoi South	Keringet	900,000	2026/27	2026/27	900,000	
3111499	Nurturing of sports through youth tournament	Kuresoi south	Kiptagich	900,000	2026/27	2026/27	900,000	
3111499	Nurturing of sports through youth tournament	Kuresoi south	Tinet	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Molo	Mariashoni	1,000,000	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Molo	Molo	1,000,000	2026/27	2026/27	1,000,000	
3111499	Purchase of supply of sports equipment	Molo	Molo	800,000	2026/27	2026/27	800,000	
3111499	Nurturing of sports through youth tournament	Molo	Turi	1,517,206	2026/27	2026/27	1,517,206	
3111499	Nurturing of sports through youth tournament	Naivasha	Biashara-Naivasha	1,250,000	2026/27	2026/27	1,250,000	
3111499	Nurturing of sports through youth tournament	Naivasha	Lakeview	2,500,000	2026/27	2026/27	2,500,000	
3111499	Nurturing of sports through youth tournament	Naivasha	Maiella	2,200,000	2026/27	2026/27	2,200,000	
3111499	Nurturing of sports through youth tournament	Naivasha	Olkaria	1,500,000	2026/27	2026/27	1,500,000	
3111499	Purchase of supply of assorted equipment for sports	Naivasha	Olkaria	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Naivasha	Viwandani	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Nakuru East	Biashara-Nakuru	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Nakuru East	Flamingo	800,000	2026/27	2026/27	800,000	
3111499	Nurturing of sports through youth tournament	Nakuru East	Kivumbini	1,200,000	2026/27	2026/27	1,200,000	
3111499	Nurturing of sports through youth tournament	Nakuru East	Menengai	3,036,380	2026/27	2026/27	3,036,380	
3111499	Nurturing of sports through youth tournament	Nakuru East	Nakuru East	1,200,000	2026/27	2026/27	1,200,000	
3111499	Purchase and supply of sports and arts equipment	Nakuru East	Flamingo	500,000	2026/27	2026/27	500,000	

3111499 - OTHER CAPITAL GRANTS (YOUTH)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111499	Nurturing of sports through youth tournament	Nakuru West	Barut	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Nakuru West	Kapkures	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Nakuru West	Kaptembwo	2,390,119	2026/27	2026/27	2,390,119	
3111500	Equipping of Supernax FC with sports equipment	Nakuru West	Kapkures	600,000	2026/27	2026/27	600,000	
3111499	Nurturing of sports through youth tournament	Nakuru West	London	1,000,000	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Nakuru West	Shabab	1,182,377	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Njoro	Kihingo	2,000,001	2026/27	2026/27	3,000,001	
3111499	Nurturing of sports through youth tournament	Njoro	Lare	1,000,000	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Njoro	Mau Narok	3,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Njoro	Mauche	1,350,000	2026/27	2026/27	1,350,000	
3111499	Nurturing of sports through youth tournament	Njoro	Nessuit	1,500,000	2026/27	2026/27	1,500,000	
3111499	Nurturing of sports through youth tournament	Rongai	Menengai West	1,000,000	2026/27	2026/27	1,000,000	
3111499	Equipping of Mercy Njeri Football Team with Sports Equipment	Rongai	Menengai West	156,524	2026/27	2026/27	156,523	
3111499	Nurturing of sports through youth tournament	Rongai	Mosop	3,000,000	2026/27	2026/27	3,000,000	
3111499	Nurturing of sports through youth tournament	Rongai	Soin	500,000	2026/27	2026/27	500,000	
3111499	Nurturing of sports through youth tournament	Rongai	Solai	1,000,000	2026/27	2026/27	1,000,000	
3111499	Nurturing of sports through youth tournament	Rongai	Visoi	2,000,000	2026/27	2026/27	2,000,000	
3111499	Purchase of supply of sports equipment	Rongai	Visoi	400,000	2026/27	2026/27	400,000	
3111499	Nurturing of sports through youth tournament	Subukia	Kabazi	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Subukia	Subukia	2,000,000	2026/27	2026/27	2,000,000	
3111499	Nurturing of sports through youth tournament	Subukia	Waseges	3,856,900	2026/27	2026/27	3,856,900	
	TOTAL			**77,652,398**			**75,995,020**	**-**

2211006 - PURCHASE OF WORKSHOP TOOLS, SPARES AND SMALL EQUIPMENT (YOUTH)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2025/26 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2211006	Youth, Men and Women Empowerment across the Ward	Bahati	Bahati	4,000,000	2026/27	2026/27	4,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Bahati	Dundori	2,565,518	2026/27	2026/27	2,565,518	
2211006	Youth, Men and Women Empowerment across the Ward	Bahati	Kabatini	2,461,995	2026/27	2026/27	2,461,995	

2211006 - PURCHASE OF WORKSHOP TOOLS, SPARES AND SMALL EQUIPMENT (YOUTH)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2025/26 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
2211006	Youth, Men and Women Empowerment across the Ward	Bahati	Kiamaina	3,000,000	2026/27	2026/27	3,475,000	
2211006	Youth, Men and Women Empowerment across the Ward	Bahati	Lanet/Umoja	4,500,000	2026/27	2026/27	4,500,000	
2211006	Youth, Men and Women Empowerment across the Ward	Gilgil	Eburru/Mbaruk	1,451,252	2026/27	2026/27	1,451,252	
2211006	Youth, Men and Women Empowerment across the Ward	Gilgil	Gilgil	3,200,000	2026/27	2026/27	3,200,000	
3111109	Youth, Men and Women Empowerment across the Ward	Gilgil	Malewa West	3,000,000	2026/27	2026/27	3,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Kuresoi North	Nyota	2,800,000	2026/27	2026/27	2,800,000	
2211006	Youth, Men and Women Empowerment across the Ward	Kuresoi North	Sirikwa	1,700,000	2026/27	2026/27	1,700,000	
3111109	Youth, Men and Women Empowerment across the Ward	Kuresoi South	Amalo	1,050,000	2026/27	2026/27	1,050,000	
2211006	Youth, Men and Women Empowerment across the Ward	Kuresoi south	Keringet	2,000,000	2026/27	2026/27	2,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Kuresoi south	Kiptagich	2,509,212	2026/27	2026/27	2,509,212	
3111109	Youth, Men and Women Empowerment across the Ward	Molo	Elburgon	3,000,000	2026/27	2026/27	3,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Molo	Mariashoni	4,950,000	2026/27	2026/27	4,950,000	
2211006	Youth, Men and Women Empowerment across the Ward	Molo	Molo	3,000,000	2026/27	2026/27	3,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Molo	Turi	3,000,000	2026/27	2026/27	3,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Naivasha	Biashara-Naivasha	2,500,000	2026/27	2026/27	2,500,000	
2211006	Youth, Men and Women Empowerment across the Ward	Naivasha	Hellsgate	3,200,000	2026/27	2026/27	3,200,000	
2211006	Youth, Men and Women Empowerment across the Ward	Naivasha	Lakeview	11,000,000	2026/27	2026/27	11,000,000	
2211006	Youth, Men and Women Empowerment across the Ward	Naivasha	Maiella	1,206,227	2026/27	2026/27	1,206,227	
3111109	Youth, Men and Women Empowerment across the Ward	Naivasha	Olkaria	3,231,149	2026/27	2026/27	3,231,149	
2211006	Youth, Men and Women Empowerment across the Ward	Naivasha	Viwandani	4,370,394	2026/27	2026/27	4,370,394	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru East	Biashara-Nakuru	4,000,000	2026/27	2026/27	4,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru East	Flamingo	5,074,367	2026/27	2026/27	5,074,367	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru East	Kivumbini	3,350,000	2026/27	2026/27	3,350,000	

2211006 - PURCHASE OF WORKSHOP TOOLS, SPARES AND SMALL EQUIPMENT (YOUTH)								
Project Code	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2025/26 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru West	Kapkures	2,443,536	2026/27	2026/27	2,443,536	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru West	Kaptembwo	2,500,000	2026/27	2026/27	2,500,000	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru West	London	2,000,000	2026/27	2026/27	2,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru West	Rhonda	3,200,000	2026/27	2026/27	3,200,000	
3111109	Youth, Men and Women Empowerment across the Ward	Nakuru West	Shabab	1,280,000	2026/27	2026/27	1,462,377	
3111109	Youth, Men and Women Empowerment across the Ward	Njoro	Kihingo	1,057,341	2026/27	2026/27	1,057,341	
2211006	Youth, Men and Women Empowerment across the Ward	Njoro	Lare	800,000	2026/27	2026/27	800,000	
2211006	Youth, Men and Women Empowerment across the Ward	Njoro	Mau Narok	4,500,000	2026/27	2026/27	2,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Njoro	Mauche	2,000,000	2026/27	2026/27	2,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Njoro	Nessuit	1,500,000	2026/27	2026/27	1,500,000	
3111109	Youth, Men and Women Empowerment across the Ward	Rongai	Menengai West	2,119,569	2026/27	2026/27	2,119,569	
3111109	Youth, Men and Women Empowerment across the Ward	Rongai	Menengai West	1,000,000	2026/27	2026/27	1,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Rongai	Mosop	5,000,000	2026/27	2026/27	5,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Rongai	Soin	2,584,415	2026/27	2026/27	2,584,415	
2211006	Youth, Men and Women Empowerment across the Ward	Rongai	Solai	2,000,000	2026/27	2026/27	2,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Rongai	Visoi	3,900,000	2026/27	2026/27	3,900,000	
3111109	Youth, Men and Women Empowerment across the Ward	Subukia	Kabazi	1,800,000	2026/27	2026/27	1,800,000	
3111109	Youth, Men and Women Empowerment across the Ward	Subukia	Subukia	2,000,000	2026/27	2026/27	2,000,000	
3111109	Youth, Men and Women Empowerment across the Ward	Subukia	Waseges	1,600,000	2026/27	2026/27	1,600,000	
	TOTAL			**129,404,975**			**127,562,352**	**-**