COUNTY TREASURY

2026/2027

BUDGET ESTIMATES of RECURRENT & DEVELOPMENT EXPENDITURE, PBB & REVENUE

April, 2026

GLOBAL BUDGET - CAPITAL & CURRENT

Summary of Expenditure by Vote and Category 2026/2027 (KShs)

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	2026/2027 - KSHS		
4061000000 COUNTY ASSEMBLY	1,283,843,597	100,000,000	1,383,843,597
4062000000 COUNTY EXECUTIVE	530,000,000	-	530,000,000
4063000000 COUNTY PUBLIC SERVICE BOARD	90,000,000	-	90,000,000
4064000000 FINANCE, ECONOMIC PLANNING AND ICT	1,600,000,000	200,000,000	1,800,000,000
4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES	565,800,000	497,500,000	1,063,300,000
4068000000 HEALTH SERVICES	7,312,689,066	1,600,000,000	8,912,689,066
4073000000 ROADS, TRANSPORT AND PUBLIC WORKS	745,000,000	2,812,601,234	3,557,601,234
4075000000 Administration and Public Service	1,183,051,710	453,500,000	1,636,551,710
4077000000 Agriculture, Livestock and Cooperatives	688,806,691	690,367,641	1,379,174,332
4078000000 Education, Gender, Culture, & Social Services	1,586,050,168	830,800,000	2,416,850,168
4079000000 Youth Affairs, Sports and Communication	195,000,000	319,000,000	514,000,000
4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba	407,787,057	1,746,152,325	2,153,939,382
4081000000 Trade, Tourism, Industrialization & Investment	190,000,000	542,000,000	732,000,000
TOTAL VOTED EXPENDITURE ... KShs.	16,378,028,289	9,791,921,200	26,169,949,489

GLOBAL BUDGET - CAPITAL & CURRENT

Summary of Expenditure by Vote, Programmes, 2026/2027 (KShs)

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
		2026/2027 - KSHS		
4061000000 COUNTY ASSEMBLY	**Total**	**1,283,843,597**	**100,000,000**	**1,383,843,597**
	0701004060 P1 Legislation and Oversight of county Government	1,283,843,597	-	1,283,843,597
	0706004060 P6 General Administration, Planning and Support Services	-	100,000,000	100,000,000
4062000000 COUNTY EXECUTIVE	**Total**	**530,000,000**	**-**	**530,000,000**
	0706004060 P6 General Administration, Planning and Support Services	485,000,000	-	485,000,000
	0711004060 P11 Government Advisory Services	45,000,000	-	45,000,000
4063000000 COUNTY PUBLIC SERVICE BOARD	**Total**	**90,000,000**	**-**	**90,000,000**
	0715004060 P15 Human Resource Management and Development Services	90,000,000	-	90,000,000
4064000000 FINANCE, ECONOMIC PLANNING AND ICT	**Total**	**1,600,000,000**	**200,000,000**	**1,800,000,000**
	0706004060 P6 General Administration, Planning and Support Services	1,040,000,000	-	1,040,000,000
	0712004060 P12 Public Finance Management Services	490,000,000	40,000,000	530,000,000
	0713004060 P13 ICT Services	70,000,000	160,000,000	230,000,000
4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES	**Total**	**565,800,000**	**497,500,000**	**1,063,300,000**
	0109004060 P Water Resources Management and Sanitation services	-	214,500,000	214,500,000
	0110004060 P10 Natural Resources, Forest Conservation and Management	1,300,000	10,000,000	11,300,000
	0111004060 P11 Environmental Management and Compliance	-	50,000,000	50,000,000
	011204060 P12 Climate Change Mitigation and Adaptation	16,000,000	223,000,000	239,000,000
	1002004060 P2 Administration planning and support service	548,500,000	-	548,500,000
4068000000 HEALTH SERVICES	**Total**	**7,312,689,066**	**1,600,000,000**	**8,912,689,066**

Summary of Expenditure by Vote, Programmes, 2026/2027 (KShs)

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
		2026/2027 - KSHS		
	0401004060 P4 Curative and preventive health care services	300,411,582	-	300,411,582
	0402004060 P2 Administration, Planning and Support Services	4,912,277,484	-	4,912,277,484
	0404004060 P4 Curative and Rehabilitative Health Services	2,100,000,000	1,600,000,000	3,700,000,000
4073000000 ROADS, TRANSPORT AND PUBLIC WORKS	**Total**	**745,000,000**	**2,812,601,234**	**3,557,601,234**
	0202004060 P2 Administration, planning & support	745,000,000	300,000,000	1,045,000,000
	0203004060 P3 Infrastructure Development and Maintenance	-	2,497,601,234	2,497,601,234
	0204004060 P4 Energy, Disaster Management, Fire, Safety and Rescue	-	15,000,000	15,000,000
4075000000 Administration and Public Service	**Total**	**1,183,051,710**	**453,500,000**	**1,636,551,710**
	0706004060 P6 General Administration, Planning and Support Services	1,123,051,710	423,500,000	1,546,551,710
	0714004060 P14 Alcoholic Drinks Control and Rehabilitation	30,000,000	30,000,000	60,000,000
	0715004060 P15 Human Resource Management and Development Services	30,000,000	-	30,000,000
4077000000 Agriculture, Livestock and Cooperatives	**Total**	**688,806,691**	**690,367,641**	**1,379,174,332**
	0106004060 P6 Crop Development, Irrigation and Marketing services	-	451,250,000	451,250,000
	0107004060 P7 Livestock and Fisheries Development and Management	30,000,000	184,117,641	214,117,641
	0108004060 P8 Co-operative Development and Management	240,000,000	55,000,000	295,000,000
	0113004060 P2 Administration planning and support service	418,806,691	-	418,806,691
4078000000 Education, Gender, Culture, & Social Services	**Total**	**1,586,050,168**	**830,800,000**	**2,416,850,168**
	0502004060 P General Administration and support Services	1,080,050,168	-	1,080,050,168
	0503004060 P3 Pre-primary education, Vocational Education and Training	266,000,000	775,800,000	1,041,800,000

GLOBAL BUDGET - CAPITAL & CURRENT

Summary of Expenditure by Vote, Programmes, 2026/2027 (KShs)

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
		2026/2027 - KSHS		
	0504004060 P4 Culture Gender and Social Service Development	240,000,000	55,000,000	295,000,000
4079000000 Youth Affairs, Sports and Communication	**Total**	**195,000,000**	**319,000,000**	**514,000,000**
	0903004060 P3 General Administration and Support Services	90,000,000	-	90,000,000
	0904004060 P4 Youth Empowerment	25,000,000	50,000,000	75,000,000
	0905004060 P5 Sports	55,000,000	269,000,000	324,000,000
	0906004060 P6 Communication	25,000,000	-	25,000,000
4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba	**Total**	**407,787,057**	**1,746,152,325**	**2,153,939,382**
	0114004060 P14 Housing and Community Development	7,787,057	50,000,000	57,787,057
	0115004060 P 15 Urban Areas Development and Administration	120,000,000	1,661,152,325	1,781,152,325
	0116004060 P13 Land Use Management, Valuation & Rating and Physical Planning	15,000,000	35,000,000	50,000,000
	0104004060 P4 General Administration, Planning and Support Services	265,000,000	-	265,000,000
4081000000 Trade, Tourism, Industrialization & Investment	**Total**	**190,000,000**	**542,000,000**	**732,000,000**
	0302004060 P2 Trade Development and Promotion	-	400,000,000	400,000,000
	0303004060 P3 Industrial and Entrepreneurship Development	-	104,000,000	104,000,000
	0304004060 P4 Tourism Development and Promotion	-	25,000,000	25,000,000
	0305004060 P5 Investment Development and Promotion	-	13,000,000	13,000,000
	0306004060 P6 Administration, Planning and Support Services	190,000,000	-	190,000,000
	Total Voted Expenditure .... KShs.	**16,378,028,289**	**9,791,921,200**	**26,169,949,489**

Vote 4062: COUNTY EXECUTIVE

Part A. Vision
Excellence in County Leadership for a competitive and prosperous Kiambu County.

Part B. Mission
To provide overall policy and leadership direction in the management of public affairs for the prosperity of Kiambu County.

Part C. Performance Overview and Rationale Funding

i. **Departments mandate.**

The County Executive Sector provide overall leadership and oversight in the management of the economy and implementation of the Constitution; mobilization, allocation and management of resources; human resource development; implementation of devolution; and fostering inter county relations and trade.

ii. **Expenditure Trends**

Analysis of expenditure trends for the FY 2022/23-2024/25
Analysis of Recurrent Expenditure (Kshs. Million)

Programme Details	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
General Administration, planning and support services	**283,967,488**	**348,533,389**	**405,336,361**	**197,944,694**	**313,508,622**	**337,939,947**
SP 1: Personnel Services	61,779,613	117,366,389	148,420,411	45,467,881	107,461,685	147,206,613
SP 2: Finance Services	222,187,875	231,167,000	256,915,950	152,476,813	206,046,937	190,733,334
SP 3: Performance Management	-	-	-	-	-	-
SP 4: Public Participation and Civic Education	-	-	-	-	-	-
SP 5: Service Delivery	-	-		-	-	-
Government Advisory Services	**57,613,503**	**52,694,736**	**41,770,504**	**51,331,900**	**49,579,664**	**32,059,124**
SP 1: Inter-County Collaborations Advisory Services	-	-	**-**	-	-	**-**
SP 2: Legal Services	57,613,503	52,694,736	**41,770,504**	51,331,900	49,579,664	**32,059,124**
Total Vote	**341,580,991**	**401,228,125**	**447,106,865**	**249,276,594**	**368,088,286**	**369,999,071**

iii. **Performance Review for FY 2022/2023- 2023/2024**

During the MTEF period FY 2022/23 – 2024/25, the County Executive coordinated county functions by providing policy direction where it issued policy guidelines and held management meetings. The sector generated cabinet papers/memos that presented information, proposals and recommendations to the management to facilitate informed decision making. The executive further ensured involvement of public and other stakeholders in county matters through various public participation forums held across the County. The Office of the County Attorney made several courts cases representations whereby several cases were arbitrated upon and ensured there was close collaboration and cooperation with other counties.

The entity through the Service Delivery Unit (SDU) continued to ensure efficiency and effectiveness in delivery of services to the people of Kiambu. This was done through enhanced coordination of programs, projects, initiatives; monitoring of key development priorities, programmes and projects.

Some of the key challenges faced by the department during the period under review includes; accumulated pending payables, Inadequate policies and legal framework which undermines the ability of the County government to adequately execute its mandates, inadequate funding, weak monitoring and evaluation system and inadequate ICT Infrastructure resulting in slow down service delivery.

iv. Major services and outputs to be provided for in the MTEF budget period 2026/27-2028/29

During the 2026/27-2028/29 MTEF period the programmes prioritized for the MTEF period are General Administration, Planning and Support Services and Government Advisory Services.

Part D: Strategic Objectives

Programme	Objective
General Administration, planning and support services	To provide effective and efficient public service delivery for enhanced governance and accountability
Government advisory services	To ensure compliance with the set of laws, regulations and procedures

PART E: SUMMARY OF PROGRAMME KEY OUTPUTS, PERFOMAMCE INDICATORS AND TARGETS FOR FY 2026/27-2028/29

Programme name	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target 2024/25	Actual Achievement 2024/25	Target 2025/26 (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
General Administration, Planning and Support Services									
Programme outcome: Improved efficiency and effectiveness in service delivery									
1.1Personnel services		County executive committee meetings held	No. of county executive meetings held	14	12	12	14	14	14
		County Budget Economic Forum meetings held	No. of meetings held	0	0	0	8	8	8
		Annual state of the County address held	No. of annual state of the county address held	1	1	1	1	1	1
		Policy guidelines issued to departments	No. of policy guidelines issued to departments	14	12	12	14	14	14
SP1.2 Finance Services		County Budget Economic Forum meetings held	No. of meetings held	0	0	0	8	8	8
		Policy guidelines issued	No. of policy guidelines to be issued to departments	5	3	3	5	5	5
		Cabinet agendas and memos generated	No. of memos and agendas to be generated	12	20	20	24	25	25
		Staff under medical cover	No. of staff under medical cover	70	70	70	70	70	70
		staff under WIBA/GP A	No. of staff under WIBA/GPA	70	70	70	70	70	70

Programme name	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target 2024/25	Actual Achievement 2024/25	Target 2025/26 (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
General Administration, Planning and Support Services									
Programme outcome: Improved efficiency and effectiveness in service delivery									
		Service charters developed	No. of service charters developed	1	0	-	-	-	1
		Staff appraised	No. of staff appraised	10	0	0	20	20	20
		Civic education forums held	No. of civic education forums held	3	0	0	3	3	3
		public participation forums held	No. of public participation forums held	20	20	20	20	20	20
			No. of public participation reports prepared	3	3	3	3	3	3
		One stop shops operationalized at subcounty level	No. of one stop shops operationalized at subcounty level	3	0	0	3	3	3
		Officers trained on customer service and related topics	No. of officers trained on customer service and related topics	-	-	50	60	70	70
		Facilities and offices visited to assess levels of service delivery	No. of facilities visited	12	12	12	96	120	120
		Customer feedback surveys conducted	No. of reports on levels of Service Delivery	-	-	2	2	2	2
		Visits carried out to check on compliance to service charters	No. of visits carried out	10	10	10	10	10	10
		Monitoring and	No. of weekly	48	48	48	48	48	48

Programme name	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target 2024/25	Actual Achievement 2024/25	Target 2025/26 (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
General Administration, Planning and Support Services									
Programme outcome: Improved efficiency and effectiveness in service delivery									
		evaluation visits to projects done	monitoring and evaluation visits done						
			No of projects visited	-	-	336	384	432	432
	Service delivery	M&E reports prepared	No. of monthly M&E reports prepared	12	12	12	12	12	12
		Project monitoring and evaluation system put in place	No. of project monitoring and evaluation systems in place	1	0	1	-	-	-
		Utility vehicle for acquired field visits	No. of vehicles purchased	1	0	1	1	-	-
		Stakeholder forums held at the sub county and county level	No of stakeholder forums held	-	-	12	12	12	12
		Officers trained in project implementation and M&E related topics	No. of officers trained	-	-	200	250	300	300
		Peer to peer learning visits to Counties with operationalized Delivery Units undertaken	No. of peer-to-peer learning visits undertaken	-	-	2	2	2	2

Programme name Government Advisory services									
Programme	**Delivery Unit**	**Key Outputs**	**Key Performance**	**Target 2024/25**	**Actual Achieveme**	**Target 2025/26**	**Target 2026/2027**	**Target 2027/2028**	**Target 2028/2029**

			Indicators (KPI)		nt 2024/25	(Baseline)			
Programme Outcome: Improved prudence and compliance in the management of public resources									
SP2.1 Inter-County Advisory Services		Collaborations done	No. of collaborations and cooperation meetings attended with other counties	1	0	1	1	1	1
SP2.2 Legal Representation services	Legal services	Court Cases Represented in court	No. of cases represented in court	30	10	10	34	34	34
		cases Arbitrated	No. of cases arbitrated upon	20	2	22	22	22	22
SP2.3 Intergovernmental relations council Support		Agreements signed with National Government	No. of agreements signed with the National Government	1	0	0	-	1	0

Vote 4062000000 COUNTY EXECUTIVE

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0706014060 Sp6.1 General Administration, planning and Support Services	485,000,000	509,355,590	524,636,252
0711024060 Sp11.2 Legal services	45,000,000	46,349,988	47,740,487
Total Expenditure for Vote 4062000000 COUNTY EXECUTIVE	**530,000,000**	**555,705,578**	**572,376,739**

4062000000 COUNTY EXECUTIVE

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**530,000,000**	**555,705,578**	**572,376,739**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	241,100,233	248,206,022	255,524,995
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	21,353,255	31,926,651	33,011,651
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**530,000,000**	**555,705,578**	**572,376,739**

4062000000 COUNTY EXECUTIVE

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0706014060 Sp6.1 General Administration, planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**485,000,000**	**509,355,590**	**524,636,252**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	198,856,468	204,694,955	210,708,597
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	18,597,020	29,087,730	30,087,562
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**485,000,000**	**509,355,590**	**524,636,252**

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**485,000,000**	**509,355,590**	**524,636,252**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	198,856,468	204,694,955	210,708,597
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	18,597,020	29,087,730	30,087,562
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**485,000,000**	**509,355,590**	**524,636,252**

0711024060 Sp11.2 Legal services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**45,000,000**	**46,349,988**	**47,740,487**
2200000 Use of Goods and Services	42,243,765	43,511,067	44,816,398
3100000 Non Financial Assets	2,756,235	2,838,921	2,924,089
Total Expenditure	**45,000,000**	**46,349,988**	**47,740,487**

4062000000 COUNTY EXECUTIVE

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0711004060 P11 Government Advisory Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**45,000,000**	**46,349,988**	**47,740,487**
2200000 Use of Goods and Services	42,243,765	43,511,067	44,816,398
3100000 Non Financial Assets	2,756,235	2,838,921	2,924,089
Total Expenditure	**45,000,000**	**46,349,988**	**47,740,487**

0700000 Public Administration And International Relations

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**530,000,000**	**555,705,578**	**572,376,739**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	241,100,233	248,206,022	255,524,995
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	21,353,255	31,926,651	33,011,651
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**530,000,000**	**555,705,578**	**572,376,739**

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**485,000,000**	**509,355,590**	**524,636,252**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	198,856,468	204,694,955	210,708,597
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	18,597,020	29,087,730	30,087,562
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**485,000,000**	**509,355,590**	**524,636,252**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0706014060 Sp6.1 General Administration, planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**485,000,000**	**509,355,590**	**524,636,252**
2100000 Compensation to Employees	214,202,898	220,628,984	227,247,854
2200000 Use of Goods and Services	198,856,468	204,694,955	210,708,597
2600000 Current Transfers to Govt. Agencies	4,730,130	4,872,033	5,018,194
2700000 Social Benefits	33,613,484	34,621,888	35,660,545
3100000 Non Financial Assets	18,597,020	29,087,730	30,087,562
4100000 Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**485,000,000**	**509,355,590**	**524,636,252**

0711004060 P11 Government Advisory Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**45,000,000**	**46,349,988**	**47,740,487**
2200000 Use of Goods and Services	42,243,765	43,511,067	44,816,398
3100000 Non Financial Assets	2,756,235	2,838,921	2,924,089
Total Expenditure	**45,000,000**	**46,349,988**	**47,740,487**

0711024060 Sp11.2 Legal services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**45,000,000**	**46,349,988**	**47,740,487**
2200000 Use of Goods and Services	42,243,765	43,511,067	44,816,398
3100000 Non Financial Assets	2,756,235	2,838,921	2,924,089
Total Expenditure	**45,000,000**	**46,349,988**	**47,740,487**

Part I: Summary of Human Resource Requirements

Programme Code	Programme Tittle	Designation/ Position Title	Authorized Establishment	In position as at 30th June, 2025	2025/26	2026/27	2027/28	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	General administration, planning and Support services	Office of the Governor	36	22	22	25	30	36
		Office of the Deputy Governor	11	11	11	14	19	11
		Public Participation & Civic Education	14	0	0	3	8	14
		Office of the County Secretary	24	12	12	15	20	24
	Service delivery	Service Delivery Unit	17	7	7	10	15	17
	Intergovernmental Relations	Intergovernmental Relations	3	0	0	3	8	3
		Resource Mobilization	11	3	3	6	11	11
	Legal	Administrative Services	17	9	9	12	17	17
		Litigation & Prosecution	18	10	10	13	18	18
		Legislative Drafting	14	1	1	4	9	14
		Contract Management	13	1	1	4	9	13
		Legal Services	13	1	1	4	9	13
		Compliance & Research	14	0	0	3	8	14
		Alternative Dispute Resolution	14	0	0	3	8	14

VOTE R4062000000 COUNTY EXECUTIVE

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4062000000 COUNTY EXECUTIVE

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4062000301 Administration	**2110100 Basic Salaries - Permanent Employees**	**177,373,695**	**182,694,905**	**188,175,753**
	2110200 Basic Wages - Temporary Employees	**7,000,000**	**7,210,000**	**7,426,300**
	2110202 Casual Labour - Others	7,000,000	7,210,000	7,426,300
	2110300 Personal Allowance - Paid as Part of Salary	**20,000,000**	**20,600,000**	**21,218,000**
	2110315 Extraneous Allowance	20,000,000	20,600,000	21,218,000
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**9,829,203**	**10,124,079**	**10,427,801**
	2120101 Employer Contributions to National Social Security Fund	756,000	778,680	802,040
	2120103 Employer Contribution to Staff Pensions Scheme	9,073,203	9,345,399	9,625,761
	2210100 Utilities Supplies and Services	**4,251,573**	**4,251,920**	**4,252,277**
	2210101 Electricity	4,240,000	4,240,000	4,240,000
	2210102 Water and sewerage charges	11,573	11,920	12,277
	2210200 Communication, Supplies and Services	**2,596,955**	**2,674,863**	**2,755,108**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,585,382	2,662,943	2,742,831
	2210203 Courier and Postal Services	11,573	11,920	12,277
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**10,077,314**	**10,379,632**	**10,691,022**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,459,000	5,622,770	5,791,453
	2210302 Accommodation - Domestic Travel	4,039,660	4,160,849	4,285,675
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	578,654	596,013	613,894
	2210400 Foreign Travel and Subsistence, and other transportation costs	**2,000,000**	**2,060,000**	**2,121,800**
	2210402 Accommodation	2,000,000	2,060,000	2,121,800
	2210500 Printing , Advertising and Information Supplies and Services	**15,000,000**	**15,450,000**	**15,913,500**
	2210504 Advertising, Awareness and Publicity Campaigns	15,000,000	15,450,000	15,913,500
	2210700 Training Expenses	**8,500,000**	**8,755,000**	**9,017,650**
	2210711 Tuition Fees	1,500,000	1,545,000	1,591,350
	2210712 Trainee Allowance	500,000	515,000	530,450
	2210799 Training Expenses - Other (Bud	6,500,000	6,695,000	6,895,850
	2210800 Hospitality Supplies and Services	**28,500,000**	**29,355,000**	**30,235,650**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	12,000,000	12,360,000	12,730,800
	2210802 Boards, Committees, Conferences and Seminars	8,500,000	8,755,000	9,017,650
	2210805 National Celebrations	8,000,000	8,240,000	8,487,200
	2210900 Insurance Costs	**45,390,331**	**46,752,039**	**48,154,601**
	2210904 Motor Vehicle Insurance	14,000,000	14,420,000	14,852,600
	2210910 Medical Insurance	22,511,465	23,186,808	23,882,413
	2210999 Insurance Costs - Other (Budge	8,878,866	9,145,231	9,419,588
	2211000 Specialised Materials and Supplies	**1,300,000**	**1,339,000**	**1,379,170**
	2211016 Purchase of Uniforms and Clothing - Staff	1,300,000	1,339,000	1,379,170
	2211100 Office and General Supplies and Services	**18,300,000**	**18,849,000**	**19,414,470**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	10,000,000	10,300,000	10,609,000

VOTE R4062000000 COUNTY EXECUTIVE

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4062000000 COUNTY EXECUTIVE

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211102 Supplies and Accessories for Computers and Printers	5,800,000	5,974,000	6,153,220
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,500,000	2,575,000	2,652,250
	2211200 Fuel Oil and Lubricants	**15,000,000**	**15,450,000**	**15,913,500**
	2211201 Refined Fuels and Lubricants for Transport	15,000,000	15,450,000	15,913,500
	2211300 Other Operating Expenses	**26,100,000**	**26,883,000**	**27,689,490**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,100,000	1,133,000	1,166,990
	2211313 Security Operations	20,000,000	20,600,000	21,218,000
	2211399 Other Operating Expenses - Oth	5,000,000	5,150,000	5,304,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**7,500,000**	**7,725,000**	**7,956,750**
	2220101 Maintenance Expenses - Motor Vehicles	7,500,000	7,725,000	7,956,750
	2220200 Routine Maintenance - Other Assets	**870,295**	**896,403**	**923,295**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	870,295	896,403	923,295
	2640400 Other Current Transfers, Grants and Subsidies	**4,730,130**	**4,872,033**	**5,018,194**
	2640402 Donations	4,730,130	4,872,033	5,018,194
	2710100 Government Pension and Retirement Benefits	**33,613,484**	**34,621,888**	**35,660,545**
	2710102 Gratuity - Civil Servants	33,613,484	34,621,888	35,660,545
	3110700 Purchase of Vehicles and Other Transport Equipment	**10,000,000**	**10,712,800**	**11,034,184**
	3110701 Purchase of Motor Vehicles	10,000,000	10,712,800	11,034,184
	3111000 Purchase of Office Furniture and General Equipment	**7,067,020**	**7,279,030**	**7,497,401**
	3111001 Purchase of Office Furniture and Fittings	4,067,020	4,189,030	4,314,701
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,060,000	2,121,800
	3111003 Purchase of Airconditioners, Fans and Heating Appliances	500,000	515,000	530,450
	3111004 Purchase of Exchanges and other Communications Equipment	500,000	515,000	530,450
	4130200 Payable from Previous Financial Periods	**15,000,000**	**15,450,000**	**15,913,500**
	4130299 Payables from Previous Financial Period - Other (Budget)s	15,000,000	15,450,000	15,913,500
	Gross Expenditure..................... KShs.	**470,000,000**	**484,385,592**	**498,789,961**
	Net Expenditure..................... KShs.	**470,000,000**	**484,385,592**	**498,789,961**
4062000300 Administration	**Net Expenditure..................... KShs.**	**470,000,000**	**484,385,592**	**498,789,961**
4062000501 Delivery Unit	**2210200 Communication, Supplies and Services**	**618,000**	**636,540**	**655,636**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	618,000	636,540	655,636
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,047,000**	**5,198,410**	**5,354,360**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	618,000	636,540	655,636
	2210302 Accommodation - Domestic Travel	412,000	424,360	437,090
	2210303 Daily Subsistence Allowance	2,163,000	2,227,890	2,294,726
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	206,000	212,180	218,545
	2210309 Field Allowance	1,648,000	1,697,440	1,748,363
	2210500 Printing , Advertising and Information Supplies and Services	**515,000**	**530,450**	**546,363**
	2210504 Advertising, Awareness and Publicity Campaigns	515,000	530,450	546,363
	2210700 Training Expenses	**1,648,000**	**1,697,440**	**1,748,362**

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210704 Hire of Training Facilities and Equipment	412,000	424,360	437,090
	2210712 Trainee Allowance	206,000	212,180	218,545
	2210799 Training Expenses - Other (Bud	1,030,000	1,060,900	1,092,727
	2210800 Hospitality Supplies and Services	**1,339,000**	**1,379,170**	**1,420,544**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	309,000	318,270	327,818
	2210802 Boards, Committees, Conferences and Seminars	206,000	212,180	218,545
	2210899 Hospitality Supplies - other (	824,000	848,720	874,181
	2211000 Specialised Materials and Supplies	**618,000**	**636,540**	**655,636**
	2211016 Purchase of Uniforms and Clothing - Staff	618,000	636,540	655,636
	2211100 Office and General Supplies and Services	**1,907,766**	**1,964,998**	**2,023,947**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	978,706	1,008,067	1,038,309
	2211102 Supplies and Accessories for Computers and Printers	721,000	742,630	764,908
	2211103 Sanitary and Cleaning Materials, Supplies and Services	208,060	214,301	220,730
	2211300 Other Operating Expenses	**889,374**	**916,055**	**943,536**
	2211399 Other Operating Expenses - Oth	889,374	916,055	943,536
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**515,000**	**530,450**	**546,363**
	2220101 Maintenance Expenses - Motor Vehicles	515,000	530,450	546,363
	2220200 Routine Maintenance - Other Assets	**372,860**	**384,045**	**395,567**
	2220202 Maintenance of Office Furniture and Equipment	154,500	159,135	163,909
	2220210 Maintenance of Computers, Software, and Networks	218,360	224,910	231,658
	3110700 Purchase of Vehicles and Other Transport Equipment	**-**	**9,520,000**	**9,932,800**
	3110701 Purchase of Motor Vehicles	-	9,520,000	9,932,800
	3111000 Purchase of Office Furniture and General Equipment	**1,530,000**	**1,575,900**	**1,623,177**
	3111001 Purchase of Office Furniture and Fittings	500,000	515,000	530,450
	3111002 Purchase of Computers, Printers and other IT Equipment	1,030,000	1,060,900	1,092,727
	Gross Expenditure..................... KShs.	**15,000,000**	**24,969,998**	**25,846,291**
	Net Expenditure..................... KShs.	**15,000,000**	**24,969,998**	**25,846,291**
4062000500 Delivery Unit	**Net Expenditure..................... KShs.**	**15,000,000**	**24,969,998**	**25,846,291**
4062000601 County Attoney	**2210200 Communication, Supplies and Services**	**884,380**	**910,911**	**938,238**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	814,746	839,188	864,364
	2210203 Courier and Postal Services	69,634	71,723	73,874
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,667,655**	**4,807,682**	**4,951,913**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	748,548	771,004	794,134
	2210302 Accommodation - Domestic Travel	669,849	689,944	710,642
	2210303 Daily Subsistence Allowance	2,438,565	2,511,721	2,587,073
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	810,693	835,013	860,064
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,192,026**	**1,227,786**	**1,264,618**
	2210401 Travel Costs (airlines, bus, railway, etc.)	245,349	252,709	260,290
	2210403 Daily Subsistence Allowance	824,003	848,723	874,184

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210404 Sundry Items (e.g. airport tax, taxis, etc…)	122,674	126,354	130,144
	2210500 Printing , Advertising and Information Supplies and Services	**580,272**	**597,680**	**615,610**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	290,136	298,840	307,805
	2210504 Advertising, Awareness and Publicity Campaigns	290,136	298,840	307,805
	2210700 Training Expenses	**2,646,980**	**2,726,388**	**2,808,179**
	2210711 Tuition Fees	515,579	531,046	546,977
	2210715 Kenya School of Government	351,602	362,150	373,014
	2210799 Training Expenses - Other (Bud	1,779,799	1,833,192	1,888,188
	2210800 Hospitality Supplies and Services	**2,002,725**	**2,062,806**	**2,124,690**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	613,373	631,774	650,727
	2210802 Boards, Committees, Conferences and Seminars	1,389,352	1,431,032	1,473,963
	2210900 Insurance Costs	**4,050,578**	**4,172,094**	**4,297,258**
	2210904 Motor Vehicle Insurance	578,654	596,013	613,894
	2210999 Insurance Costs - Other (Budge	3,471,924	3,576,081	3,683,364
	2211100 Office and General Supplies and Services	**1,205,335**	**1,241,494**	**1,278,739**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	625,061	643,812	663,127
	2211102 Supplies and Accessories for Computers and Printers	580,274	597,682	615,612
	2211200 Fuel Oil and Lubricants	**1,444,361**	**1,487,691**	**1,532,322**
	2211201 Refined Fuels and Lubricants for Transport	1,444,361	1,487,691	1,532,322
	2211300 Other Operating Expenses	**22,177,331**	**22,842,650**	**23,527,930**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	580,280	597,688	615,619
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	21,597,051	22,244,962	22,912,311
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,101,988**	**1,135,047**	**1,169,098**
	2220101 Maintenance Expenses - Motor Vehicles	579,810	597,204	615,120
	2220105 Routine Maintenance - Vehicles	522,178	537,843	553,978
	2220200 Routine Maintenance - Other Assets	**290,134**	**298,838**	**307,803**
	2220202 Maintenance of Office Furniture and Equipment	290,134	298,838	307,803
	3111000 Purchase of Office Furniture and General Equipment	**2,756,235**	**2,838,921**	**2,924,089**
	3111001 Purchase of Office Furniture and Fittings	348,118	358,561	369,318
	3111002 Purchase of Computers, Printers and other IT Equipment	2,060,000	2,121,800	2,185,454
	3111004 Purchase of Exchanges and other Communications Equipment	348,117	358,560	369,317
	Gross Expenditure..................... KShs.	**45,000,000**	**46,349,988**	**47,740,487**
	Net Expenditure..................... KShs.	**45,000,000**	**46,349,988**	**47,740,487**
4062000600 County Attorney	**Net Expenditure..................... KShs.**	**45,000,000**	**46,349,988**	**47,740,487**
	TOTAL NET EXPENDITURE FOR VOTE R4062000000 COUNTY EXECUTIVE	**530,000,000**	**555,705,578**	**572,376,739**

406300000 County Public Service Board

Part A. Vision

To be a leading agency of excellence in County Public Service, Management and Development.

Part B. Mission

To provide policy direction in human resource management and development, to advice on appropriate organization structures, initiate and coordinate human resource reforms to improve on service delivery in the public county service for sustainable social economic development.

Part C. Performance Overview and Rationale Funding.

i. **Subsector Mandate**

County Public Service Board core mandate is to provide policy direction in human resource management and development, to advice on appropriate organization structures, initiate and coordinate human resource reforms to improve on service delivery in the county public service for sustainable social economic development.

ii. **Expenditure Trends**

The County Public Service Board was allocated KShs 78.1 million, KShs 83.48 million and Ksh 83.48 million as approved budget for FY 2022/23, FY 2023/2024 and FY 2024/25 respectively. The Board utilized KShs 46.92 million, KShs 70.06 million and Ksh 63.9 million in actual expenditure for the respective years FY 2022/23, FY 2023/24 and FY 2024/25.

iii. **Performance Review for FY 2022/2023- 2024/2025.**

During the MTEF period FY 2022/23 - 2024/25, the CPSB conducted recruitment and promotion of staff to various positions as required in the County. The Board also exercised disciplinary control by successfully solving cases of officers who breached either county policies, regulations or terms of employment. Further, the Board facilitated the decentralization of human resource services to the sub-county and departmental levels. In addition, the reviewing and updating of County Human Resource Policies and Procedures and disciplinary control guidelines was done.

iv. **Constraints and challenges**

The County Public Service Board faced several challenges during this period; among them limited budget allocations to effectively implement the sectors mandates, huge pending payables affecting programme financing, lengthy policy review and approval processes coupled with inadequate enforcement of existing regulations together with misalignment between county and national policies causing implementation gaps, high staff turnover leading to loss of trained personnel. In addition, significant advancement in technological innovations rendering available ICT infrastructure and data management tools insufficient.

v. Major services and outputs to be provided for in the MTEF budget period 2026/27-2028/29.

During the 2026/27-2028/29 MTEF period, the CPSB plans to continue delivering on its mandates by appointing and recruiting, promoting staff on a need basis. It will also hold disciplinary meetings to resolve cases of non-compliance to county policies, regulations or terms of employment. The Board will also ensure disciplinary guidelines, HR masterplan and the HR competency framework are reviewed and updated. Further, CPSB intends to continuously engage with stakeholders as well as staff through meetings and trainings.

Part D. Programme Objectives/ Overall Outcome

	Programme	**Objective**
1	Administration and Human Resource Planning	To improve service delivery through increased productivity of human resources.

PART E. SUMMARY OF PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2026/27-2028/29

Programme: Administration and Human Resource Planning	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
Programme Outcome: Improved service delivery									
Administration	County Public Service Board	Integrated Human Resource Information Management System established and updated	No of Integrated Human Resource Information Management System established and updated	1	-	1	1	1	1
		Board offices constructed	% of board offices constructed	20	-	20	20	20	-
		Officers under medical insurance cover	No of officers under medical insurance cover	26	30	30	30	30	30
Personnel services		HR Master plan developed and updated	No of HR Master plan developed and updated	1	1	1	1	1	1
		HR competency framework updated	No of HR competency framework updated	1	1	1	1	1	1
		Disciplinary guidelines formulate and updated	No of disciplinary guidelines formulated and updated.	1	1	1	1	1	1
		Disciplinary committee meetings held	No of disciplinary committee meetings held	24	24	24	24	24	24

Programme: Administration and Human Resource Planning	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
Programme Outcome: Improved service delivery									
		Compliance with the legal and corporate governance framework s.	% of compliance to regulatory framework	80	80	80	80	85	85
		Compliance report on the execution of the functions of the Board and the level of compliance to principles and values compiled and submitted	No of compliance report on the execution of the functions of the Board and the level of compliance to principles and values compiled and submitted	1	1	1	1	1	1
		Consultative meetings with stakeholder s held	No of consultative meetings with stakeholder s held	10	6	10	10	10	10
		Payroll audits reports prepared	No of payroll audits reports prepared	1	1	1	1	1	1
		Staff participation meetings held	No of staff participation meetings held	12	10	6	6	6	6
		Capacity building conducted	No of trainings conducted	6	6	6	6	6	6
Finance services		Allocation to personnel emolument s	Amount allocated to personnel emoluments	45M	44M	45M	46M	48M	49M

Programme: Administration and Human Resource Planning	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
Programme Outcome: Improved service delivery									
		Allocation to office operations and maintenance	Amount allocated to office operations and maintenance	35M	19M	33M	35M	37M	38M

Vote 4063000000 COUNTY PUBLIC SERVICE BOARD

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0715024060 Sp15.2 Human Resource Development	90,000,000	92,700,000	95,480,994
Total Expenditure for Vote 4063000000 COUNTY PUBLIC SERVICE BOARD	**90,000,000**	**92,700,000**	**95,480,994**

4063000000 COUNTY PUBLIC SERVICE BOARD

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,480,994**
2100000 Compensation to Employees	52,823,000	54,407,690	56,039,919
2200000 Use of Goods and Services	27,439,000	28,262,170	29,110,031
2700000 Social Benefits	3,500,000	3,605,000	3,713,150
3100000 Non Financial Assets	3,300,000	3,399,000	3,500,970
4100000 Financial Assets	2,938,000	3,026,140	3,116,924
Total Expenditure	**90,000,000**	**92,700,000**	**95,480,994**

4063000000 COUNTY PUBLIC SERVICE BOARD

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0715004060 P15 Human Resource Management and Development Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,480,994**
2100000 Compensation to Employees	52,823,000	54,407,690	56,039,919
2200000 Use of Goods and Services	27,439,000	28,262,170	29,110,031
2700000 Social Benefits	3,500,000	3,605,000	3,713,150
3100000 Non Financial Assets	3,300,000	3,399,000	3,500,970
4100000 Financial Assets	2,938,000	3,026,140	3,116,924
Total Expenditure	**90,000,000**	**92,700,000**	**95,480,994**

0715024060 Sp15.2 Human Resource Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,480,994**
2100000 Compensation to Employees	52,823,000	54,407,690	56,039,919
2200000 Use of Goods and Services	27,439,000	28,262,170	29,110,031
2700000 Social Benefits	3,500,000	3,605,000	3,713,150
3100000 Non Financial Assets	3,300,000	3,399,000	3,500,970
4100000 Financial Assets	2,938,000	3,026,140	3,116,924
Total Expenditure	**90,000,000**	**92,700,000**	**95,480,994**

Part I Summary of Human Resource Requirement

Summary of Human Resource Requirements

Programme code	**Programme Title**	**Designation/ Position Title**	**Authorized Establishments**	**In position as 30th June 2025**	**2025/26 Funded positions**	**2026/27 Positions to be funded**	**2027/28 Positions to be funded**	**2028/29 Positions to be funded**
	Administration and Human Resource Planning	Chairperson	1	1	1	1	1	1
		CEO/ Board Secretary	1	1	1	1	1	1
		Board Member	5	4	5	5	5	5
		Director Human Resource Management	1	1	1	1	1	1
		Director Legal and Administration	1	1	1	1	1	1
		Director Training and Development	1	1	1	1	1	1
		Deputy Director Records Management	1	1	1	1	1	1
		Deputy Director Information Management	1	1	1	1	1	1
		Principal Human Resource Manager	1	1	1	1	1	1
		Chief Human Resource Manager	1	1	1	1	1	1
		Chief Administrative Officer	1	1	1	1	1	1
		Office Administrative Assistant	1	1	1	1	1	1
		Supply Chain Management Officer	1	1	1	1	1	1
		Senior Public Communication Officer	1	1	1	1	1	1
		Finance Officer	1	1	1	1	1	1
		Economist/ Statistician	1	0	1	1	1	1
		Driver	7	6	7	7	7	7
		Clerical Officer	1	1	1	1	1	1
		Support Staff	3	3	3	3	3	3
		Casual	2	2	2	2	2	2
Total Funded Positions			**33**	**30**	**33**	**33**	**33**	**33**

VOTE R4063000000 COUNTY PUBLIC SERVICE BOARD

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4063000000 COUNTY PUBLIC SERVICE BOARD

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4063000101 Public Service Board	**2110100 Basic Salaries - Permanent Employees**	**48,970,800**	**50,439,924**	**51,953,121**
	2110101 Basic Salaries - Civil Service	48,970,800	50,439,924	51,953,121
	2110200 Basic Wages - Temporary Employees	**412,000**	**424,360**	**437,090**
	2110202 Casual Labour - Others	412,000	424,360	437,090
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**3,440,200**	**3,543,406**	**3,649,708**
	2120101 Employer Contributions to National Social Security Fund	350,200	360,706	371,527
	2120103 Employer Contribution to Staff Pensions Scheme	3,090,000	3,182,700	3,278,181
	2210200 Communication, Supplies and Services	**1,236,000**	**1,273,080**	**1,311,272**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,225,700	1,262,471	1,300,345
	2210203 Courier and Postal Services	10,300	10,609	10,927
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,126,000**	**4,249,780**	**4,377,272**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,136,000	1,170,080	1,205,182
	2210302 Accommodation - Domestic Travel	1,136,000	1,170,080	1,205,182
	2210303 Daily Subsistence Allowance	1,754,000	1,806,620	1,860,818
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	100,000	103,000	106,090
	2210400 Foreign Travel and Subsistence, and other transportation costs	**300,000**	**309,000**	**318,270**
	2210401 Travel Costs (airlines, bus, railway, etc.)	100,000	103,000	106,090
	2210402 Accommodation	100,000	103,000	106,090
	2210403 Daily Subsistence Allowance	100,000	103,000	106,090
	2210500 Printing , Advertising and Information Supplies and Services	**1,309,000**	**1,348,270**	**1,388,718**
	2210502 Publishing and Printing Services	500,000	515,000	530,450
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	500,000	515,000	530,450
	2210504 Advertising, Awareness and Publicity Campaigns	309,000	318,270	327,818
	2210700 Training Expenses	**4,093,500**	**4,216,305**	**4,342,793**
	2210701 Travel Allowance	1,442,000	1,485,260	1,529,817
	2210704 Hire of Training Facilities and Equipment	51,500	53,045	54,636
	2210710 Accommodation Allowance	500,000	515,000	530,450
	2210711 Tuition Fees	700,000	721,000	742,630
	2210712 Trainee Allowance	700,000	721,000	742,630
	2210715 Kenya School of Government	700,000	721,000	742,630
	2210800 Hospitality Supplies and Services	**3,200,000**	**3,296,000**	**3,394,880**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,600,000	1,648,000	1,697,440
	2210802 Boards, Committees, Conferences and Seminars	1,600,000	1,648,000	1,697,440
	2210900 Insurance Costs	**3,937,000**	**4,055,110**	**4,176,763**
	2210910 Medical Insurance	3,937,000	4,055,110	4,176,763
	2211100 Office and General Supplies and Services	**3,550,000**	**3,656,500**	**3,766,195**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,060,000	2,121,800	2,185,454
	2211102 Supplies and Accessories for Computers and Printers	1,490,000	1,534,700	1,580,741

VOTE R4063000000 COUNTY PUBLIC SERVICE BOARD

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4063000000 COUNTY PUBLIC SERVICE BOARD

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211200 Fuel Oil and Lubricants	**2,164,000**	**2,228,920**	**2,295,787**
	2211201 Refined Fuels and Lubricants for Transport	2,164,000	2,228,920	2,295,787
	2211300 Other Operating Expenses	**800,000**	**824,000**	**848,720**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	700,000	721,000	742,630
	2211399 Other Operating Expenses - Oth	100,000	103,000	106,090
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,369,000**	**2,440,070**	**2,513,272**
	2220101 Maintenance Expenses - Motor Vehicles	2,369,000	2,440,070	2,513,272
	2220200 Routine Maintenance - Other Assets	**354,500**	**365,135**	**376,089**
	2220202 Maintenance of Office Furniture and Equipment	154,500	159,135	163,909
	2220205 Maintenance of Buildings and Stations -- Non-Residential	200,000	206,000	212,180
	2710100 Government Pension and Retirement Benefits	**3,500,000**	**3,605,000**	**3,713,150**
	2710102 Gratuity - Civil Servants	3,500,000	3,605,000	3,713,150
	3111000 Purchase of Office Furniture and General Equipment	**3,300,000**	**3,399,000**	**3,500,970**
	3111001 Purchase of Office Furniture and Fittings	1,500,000	1,545,000	1,591,350
	3111002 Purchase of Computers, Printers and other IT Equipment	1,500,000	1,545,000	1,591,350
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	300,000	309,000	318,270
	4130200 Payable from Previous Financial Periods	**2,938,000**	**3,026,140**	**3,116,924**
	4130299 Payables from Previous Financial Period - Other (Budget)s	2,938,000	3,026,140	3,116,924
	Gross Expenditure..................... KShs.	**90,000,000**	**92,700,000**	**95,480,994**
	Net Expenditure..................... KShs.	**90,000,000**	**92,700,000**	**95,480,994**
4063000100 Public Service Board	**Net Expenditure..................... KShs.**	**90,000,000**	**92,700,000**	**95,480,994**
	TOTAL NET EXPENDITURE FOR VOTE R4063000000 COUNTY PUBLIC SERVICE BOARD	**90,000,000**	**92,700,000**	**95,480,994**

4064000000 FINANCE, ICT AND ECONOMIC PLANNING

Part A: Vision
A strategic leader in resource mobilization, economic planning and prudent public financial management

Part B: Mission
To offer effective and efficient services in resource mobilization, public finance management, coordination, economic planning and development for a safe and harmonious county.

Part C: Performance Overview and Rational for Funding
The department mandate is to facilitate and coordinate the county revenue collection, economic planning, budgeting process and ICT services which will heed in implementation of departmental policies. It is also responsible for the preparation of annual estimates of revenues and expenditures including the preparation of supplementary estimates and management of fiscal policies. The department also ensures that external resources (grants, loans, donations) are effectively mobilized, disbursed, effectively utilized and that there is prudent public debt management. On the other hand, the department coordinates timely collection of statistical data which is needed for proper planning, budget implementation, monitoring and evaluation purposes.

During the MTEF period FY 2022/23 – 2024/25, the department prepared the following documents: County Integrated Development Plan 2027/2028(CIDP), county annual development plans, and monitoring and evaluation reports. Similarly, annual budget estimates, supplementary budgets, county fiscal strategy papers, county budget review and outlook papers, audit reports as well as offering leadership to the county on matters of financial management.
Some of the key challenges faced by the department during the period under review includes; delayed exchequer disbursement, missed Own Source Revenue targets to fund priority areas, inadequate staffing in some of its directorates and huge pending payables which affected funding for prioritized programmes among others.

During the 2026/27-2028/29 MTEF period, the department plans to implement 3 programmes namely; General administration planning and support services, public finance management services and ICT services. The programmes will focus on improving service delivery and prudence management of public resources through; training of staff of various cadres, preparation of various reports such as budgets, audit, cash flow management and expenditure reports. In addition, the department, will also ensure coordinated of planning, policy formulation, tracking of results through, monitoring & evaluation, timely preparation of policy documents and procurement plans. The department aims at allocating more budget towards development projects and engaging the public in financial matters. Under the ICT services programme, the department plans to have a well-developed ICT infrastructure through; development of modern solar powered data centers and ICT incubation centers, adoption of integrated management systems, doing information security audits, equipping of office blocks with internet and installation of CCTVs.

Part D: Strategic Objectives

Programme	Objective
P1 General Administration, Planning & Support Services	To improve service delivery.
P2 Public Finance Management Services	To ensure prudent utilization of public resources
P3 ICT Services	Development of a vibrant ICT infrastructure and establishment of a functional and dynamic information management system

PART E: SUMMARY OF PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2026/2027- 2028/2029

Programme name General Administration, Planning and Support Services	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target 2024/25	Actual Achievement 2024/25	Target 2025/26 (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme outcome: Improved efficiency and effectiveness in service delivery									
1SP1.1 Personnel Services	Administration	Officers attending professional development courses	Number of officers trained on professional and development courses	150	150	220	240	260	280
		Staff registered with professional bodies	No of staff registered with professional bodies	10	10	240	260	300	330
		Performance appraisal done	Number of appraisals done	4	0	4	4	4	4
SP1.2 Finance Services	Administration	Budget allocated	Amount in Kshs allocated as personal emoluments	627M	618M	612M	627M	650M	670M
		Budget allocation to operation and maintenance	Amount allocated as operation and maintenance	955M	582M	981M	1,006M	1,050M	1081M

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
Public Financial Management Services	Finance/accounting	Cash flow Management	No of days taken to process requisition to the office of the controller of budget	5	5	5	3	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
Public Financial Management Services	services	Staff trained on IFMIS and public Finance management	Number of staff trained on IFMIS / Public Finance Management	100	90	110	150	300	310
		Quarterly Expenditure returns prepared and submitted to the Office of the Controller of Budget	Number of Expenditure returns prepared and submitted to the OCOB	4	4	4	4	4	4
		Quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	Number of quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	132	132	132	132	132	132
		Annual financial statements prepared and submitted to the OAG	Number of annual financial statements prepared and submitted to the OAG	30	29	31	31	31	31
		Asset register updated	Number of asset register updated	1	1	1	1	1	1
		Liabilities register updated	Number of liabilities register updated	1	0	1	1	1	1
		Officers' capacity built on financial reporting and	Number of officers capacity built on financial reporting and asset management	70	50	100	120	140	160

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
		asset management							
	Procurement	Procurement status reports prepared	No. of procurement status reports prepared	12	6	6	6	6	6
		Consolidated Annual Procurement plan in place	No. of Annual Procurement plan in place	1	1	1	1	1	1
		e-procurement module implemented	e-procurement module implemented	1	1	1	1	1	1
		Compliance to Procurement laws and regulation	% Compliance to Procurement laws and regulations	100%	100%	100%	100%	100%	100%
		Suppliers' sensitization forums done	No. of Suppliers sensitization forums done	4	0	4	4	4	4
		Staff trainings on public procurement, IFMIS/ e-procurement	No. of staff trainings on public procurement, IFMIS/e-procurement	4	2	4	4	4	4
		Consolidated Annual Disposal Plan	No. of Annual Disposal Plans in Place	1	0	1	1	1	1
		Refurbishment of county stores	No. of county stores refurbished	1	1	3	3	1	1
		Inventory management system developed	No. of inventory management	0	0	1	0	0	0
	Audit	Trainings conducted for the	No. of trainings per financial year	2	5	4	4	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
		internal audit workforce							
		Audit reports generated	No. of audit reports generated	16	7	8	8	8	8
		Audit committee reports generated	No. of audit committee reports generated	4	3	4	4	4	4
		Audit Management Software acquired	No. of audit management software's acquired	1	0	1	-	-	-
	Economic planning	ADP prepared and submitted to the County Assembly	No. of ADP prepared and submitted to the County Assembly	1	1	1	1	1	1
		Reviewed CIDP	No. of CIDP reviews done	-	-	-	1	0	0
		Sub County public participation forums held	No of public participation forums held	12	12	12	12	12	12
		Training on County Planning	No of training on County Planning done	1	1	2	2	2	2
		County Annual Progress Reports done	No. of County Annual Progress Reports done	1	1	1	1	1	1
		Quarterly Programmes/Projects implementation progress reports done	No. of Quarterly progress reports done	4	4	4	4	4	4
		Functional Monitoring and Evaluation System (CIMES)	Percentage of functional county Integrated Monitoring	10	0	10	20	80	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
			and Evaluation System (CIMES)						
		Updated County Factsheet	No. of county fact sheets develop, updated and disseminated	1	0	1	0	0	0
	Budget	Development budget to total county budget	Percentage of development budget to total county budget	30	14	30	30	30	30
			Percentage of development budget absorbed	100	42	100	100	100	100
		CBROP prepared and submitted to the County Assembly	No. of CBROP prepared and submitted to the County Assembly	1	1	1	1	1	1
		CFSP prepared and submitted to the County Assembly	Number of CFSP prepared and submitted to the County Assembly	1	1	1	1	1	1
		Public participation forums held	No of public participation forums held	12	12	12	12	12	12
		PBB and itemized budget prepared and submitted to County Assembly by 30th April as per the PFMA, 2012	Number of PBB and itemized budget prepared and submitted to County Assembly	2	3	2	2	2	2
		Appropriation bills drafted and tabled to the	No of Appropriation bills drafted and tabled	2	3	2	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme Name: Public Financial Management Services									
Outcome: Improved prudence and compliance in the management of public resources									
		County Assembly	to the County Assembly						
		Annual Budget implementation report prepared	No of Annual Budget implementation report prepared	1	1	1	1	1	1
		Quarterly Budget implementation report prepared	No. of quarterly Budget implementation report prepared	4	4	4	4	4	4
		CBEF trainings conducted	No. of CBEF trainings conducted	1	0	1	1	1	1
		Training on County budget making process done	No of trainings on County budget making process done	1	1	1	1	1	1
	Revenue	Own Source Revenue collected	Amount of Own Source Revenue Collected	7.9B	5.48B	7.9B	8.2B	8.4B	8.6B
		Annual Finance Bill prepared and submitted to the County Assembly	Number of Finance Bills Prepared	1	1	1	1	1	1
		Revenue Directorate Staff trained as per the Guidelines developed by CRA	Number of Staff Trained	120	120	150	200	300	350
		Establishment of revenue board office	% completion of revenue board offices	0	0	10	40	70	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme 3: ICT Services									
Programme outcome: A well-developed ICT infrastructure and a functional Management Information Systems									
SP3.1 ICT infrastructure	ICT	Modern solar powered data centers developed	No. of modern solar powered data centers developed	1	0	1	-	-	-
		Integrated management systems installed	No. of integrated management systems installed	1	1	1	-	-	-
		Office blocks installed with network installed	No. of office blocks installed with network installed	1	1	1	1	1	1
		Office blocks installed with CCTV	No. of office blocks installed with CCTV	1	1	1	1	1	1
		Information security audits undertaken	No. of Information security audits undertaken	1	-	1	1	1	1
		ICT roadmap and policy approved	No. of ICT policies and roadmaps approved	2	0	2	-	-	-
		Solar powered ICT incubation centres constructed and equipped	No. of solar powered ICT incubation centres constructed and equipped	12	0	12	12	12	12
		Staff trained on ICT related courses	No. of staff trained on ICT related courses	50	0	8	10	20	30

Vote 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0706014060 Sp6.1 General Administration, planning and Support Services	1,040,000,000	1,081,599,994	1,124,863,995
0712014060 Sp12.1 Accounting, Financial Standards and Reporting	78,000,000	81,120,000	84,364,800
0712034060 Sp12.3 Procurement and Supply Chain management	42,000,000	43,680,000	45,427,200
0712044060 Sp12.4 Internal Audit services	20,176,400	20,983,456	21,822,794
0712054060 Sp12.5 Economic policy and County planning	14,100,000	14,664,000	15,250,560
0712064060 Sp12.6 Budget formulation, coordination and management	12,740,000	13,249,600	13,779,584
0712074060 Sp12.7 Revenue mobilization and management	362,983,600	377,502,943	392,603,061
0713014060 ICT infrastructure	230,000,000	239,200,000	248,768,000
Total Expenditure for Vote 4064000000 FINANCE, ECONOMIC PLANNING AND ICT	**1,800,000,000**	**1,871,999,993**	**1,946,879,994**

4064000000 FINANCE, ECONOMIC PLANNING AND ICT

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,600,000,000**	**1,663,999,993**	**1,730,559,994**
2100000 Compensation to Employees	623,194,016	648,121,775	674,046,646
2200000 Use of Goods and Services	735,664,235	765,090,800	795,694,433
2600000 Current Transfers to Govt. Agencies	47,200,000	49,088,000	51,051,520
2700000 Social Benefits	4,159,547	4,325,928	4,498,966
2800000 Other Expense	50,000,000	52,000,000	54,080,000
3100000 Non Financial Assets	49,782,202	51,773,490	53,844,429
4100000 Financial Assets	90,000,000	93,600,000	97,344,000
Capital Expenditure	**200,000,000**	**208,000,000**	**216,320,000**
3100000 Non Financial Assets	200,000,000	208,000,000	216,320,000
Total Expenditure	**1,800,000,000**	**1,871,999,993**	**1,946,879,994**

0704034060 SP3 Economic planning services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0704004060 P4 Public Finance Management and Economic Policy and Strategy

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**
2100000 Compensation to Employees	623,194,016	648,121,775	674,046,646
2200000 Use of Goods and Services	269,146,437	279,912,291	291,108,783
2700000 Social Benefits	4,159,547	4,325,928	4,498,966
2800000 Other Expense	50,000,000	52,000,000	54,080,000
3100000 Non Financial Assets	3,500,000	3,640,000	3,785,600
4100000 Financial Assets	90,000,000	93,600,000	97,344,000
Total Expenditure	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**

0706014060 Sp6.1 General Administration, planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**
2100000 Compensation to Employees	623,194,016	648,121,775	674,046,646
2200000 Use of Goods and Services	269,146,437	279,912,291	291,108,783
2700000 Social Benefits	4,159,547	4,325,928	4,498,966
2800000 Other Expense	50,000,000	52,000,000	54,080,000
3100000 Non Financial Assets	3,500,000	3,640,000	3,785,600
4100000 Financial Assets	90,000,000	93,600,000	97,344,000
Total Expenditure	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0712004060 P12 Public Finance Management Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**490,000,000**	**509,599,999**	**529,983,999**
2200000 Use of Goods and Services	398,017,798	413,938,509	430,496,050
2600000 Current Transfers to Govt. Agencies	47,200,000	49,088,000	51,051,520
3100000 Non Financial Assets	44,782,202	46,573,490	48,436,429
Capital Expenditure	**40,000,000**	**41,600,000**	**43,264,000**
3100000 Non Financial Assets	40,000,000	41,600,000	43,264,000
Total Expenditure	**530,000,000**	**551,199,999**	**573,247,999**

0712014060 Sp12.1 Accounting, Financial Standards and Reporting

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**78,000,000**	**81,120,000**	**84,364,800**
2200000 Use of Goods and Services	78,000,000	81,120,000	84,364,800
Total Expenditure	**78,000,000**	**81,120,000**	**84,364,800**

0712034060 Sp12.3 Procurement and Supply Chain management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**12,000,000**	**12,480,000**	**12,979,200**
2200000 Use of Goods and Services	4,000,000	4,160,000	4,326,400
3100000 Non Financial Assets	8,000,000	8,320,000	8,652,800
Capital Expenditure	**30,000,000**	**31,200,000**	**32,448,000**
3100000 Non Financial Assets	30,000,000	31,200,000	32,448,000
Total Expenditure	**42,000,000**	**43,680,000**	**45,427,200**

0712044060 Sp12.4 Internal Audit services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.

0712044060 Sp12.4 Internal Audit services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Current Expenditure	**20,176,400**	**20,983,456**	**21,822,794**
2200000 Use of Goods and Services	5,926,400	6,163,456	6,409,994
3100000 Non Financial Assets	14,250,000	14,820,000	15,412,800
Total Expenditure	**20,176,400**	**20,983,456**	**21,822,794**

0712054060 Sp12.5 Economic policy and County planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**14,100,000**	**14,664,000**	**15,250,560**
2200000 Use of Goods and Services	13,800,000	14,352,000	14,926,080
3100000 Non Financial Assets	300,000	312,000	324,480
Total Expenditure	**14,100,000**	**14,664,000**	**15,250,560**

0712064060 Sp12.6 Budget formulation, coordination and management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**12,740,000**	**13,249,600**	**13,779,584**
2200000 Use of Goods and Services	12,240,000	12,729,600	13,238,784
3100000 Non Financial Assets	500,000	520,000	540,800
Total Expenditure	**12,740,000**	**13,249,600**	**13,779,584**

0712074060 Sp12.7 Revenue mobilization and management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**352,983,600**	**367,102,943**	**381,787,061**
2200000 Use of Goods and Services	284,051,398	295,413,453	307,229,992
2600000 Current Transfers to Govt. Agencies	47,200,000	49,088,000	51,051,520
3100000 Non Financial Assets	21,732,202	22,601,490	23,505,549
Capital Expenditure	**10,000,000**	**10,400,000**	**10,816,000**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0712074060 Sp12.7 Revenue mobilization and management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
3100000 Non Financial Assets	10,000,000	10,400,000	10,816,000
Total Expenditure	**362,983,600**	**377,502,943**	**392,603,061**

0713004060 P13 ICT Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**70,000,000**	**72,800,000**	**75,712,000**
2200000 Use of Goods and Services	68,500,000	71,240,000	74,089,600
3100000 Non Financial Assets	1,500,000	1,560,000	1,622,400
Capital Expenditure	**160,000,000**	**166,400,000**	**173,056,000**
3100000 Non Financial Assets	160,000,000	166,400,000	173,056,000
Total Expenditure	**230,000,000**	**239,200,000**	**248,768,000**

0713014060 ICT infrastructure

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**70,000,000**	**72,800,000**	**75,712,000**
2200000 Use of Goods and Services	68,500,000	71,240,000	74,089,600
3100000 Non Financial Assets	1,500,000	1,560,000	1,622,400
Capital Expenditure	**160,000,000**	**166,400,000**	**173,056,000**
3100000 Non Financial Assets	160,000,000	166,400,000	173,056,000
Total Expenditure	**230,000,000**	**239,200,000**	**248,768,000**

Part I: Summary of Human Resource Requirements								
Programme Tittle	**Designation/**	**Job Group**	**Authorized Establishment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
Chief Officers	County Chief Officer	S	1	1	1	1	1	1
	County Chief Officer	S	1	1	1	1	1	1
	SUBTOTAL		**1**					
Directorate of Revenue	Director, Accounting Services	R	**1**	1	1	1	1	1
	Deputy Director, Accounting Services	Q	1	1	1	1	1	1
	Principal Finance Officer	N	3	3	3	3	3	3
	Senior Accountant	L	4	1	1	1	1	1
	Senior Assistant Office Administrator	L	1	1	1	1	1	1
	Senior Supply Chain Management Assistant	L	1	1	1	1	1	1
	Accountant[1]	K	4	3	3	3	3	3
	Finance Officer [2]	K	1	1	1	1	1	1
	ICT Assistant[1]	K	2	2	2	2	2	2
	Principal Clerical Officer	K	1	1	1	1	1	1
	*Public Communications Officer[2]	J	1	1	1	1	1	1
	Accountant [2]	J	5	1	1	1	1	1
	Administrative Officer [3]	J	1	1	1	1	1	1
	Chief Clerical Officer	J	13	12	12	12	12	12
	Finance Officer [3]	J	2	2	2	2	2	2
	ICT Assistant [2]	J	3	3	3	3	3	3
	Office Administrative Assistant [1]	J	1	1	1	1	1	1
	Office Administrator [2]	J	1	1	1	1	1	1
	Principal Driver[2]	J	12	2	2	2	2	2
	*HRM Assistant[3]	H	1	1	1	1	1	1
	*ICT Officer [3]	H	2	2	2	2	2	2
	Assistant Office Administrator [3]	H	1	1	1	1	1	1
	Assistant Security Officer	H	1	1	1	1	1	1
	Chief Driver	H	5	5	5	5	5	5
	Senior Clerical Officer	H	12	12	12	12	12	12
	Senior Fireman	H	1	1	1	1	1	1
	Clerical Officer[1]	G	200	56	56	56	56	56
	Cleaning Supervisor[2a]	F	1	1	1	1	1	1
	Clerical Officer[2]	F	13	10	10	10	10	10
	Cook[3]	E	1	1	1	1	1	1
	Support Staff Supervisor	E	12	8	8	8	8	8
	Senior Support Staff	D	24	14	14	14	14	14
	Support Staff[1]	C	12	12	12	12	12	12
	Support Staff[2]	B	3	3	3	3	3	3

Part I: Summary of Human Resource Requirements								
Programme Tittle	**Designation/**	**Job Group**	**Authorized Establishment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
	Senior Driver	G	1	1	1	1	1	1
	Chief Clerical Officer - General Office Ser	J	1	1	1	1	1	1
	Cleaning Supervisor[1]	G	1	1	1	1	1	1
	Clerical Officer[1] - General Office Servic	G	1	1	1	1	1	1
	Local Authorities							
	Assistant Chief Internal Auditor	N	1	1	1	1	1	1
	Senior Accountant	M	1	1	1	1	1	1
	Senior Internal Auditor	M	1	1	1	1	1	1
	Accountant[1]	L	1	1	1	1	1	1
	Accountant[2]	K	3	3	3	3	3	3
	Administrative Officer[1]	K	3	3	3	3	3	3
	Computer Programmer[1]	K	1	1	1	1	1	1
	Purchasing Officer[1]	K	2	2	2	2	2	2
	Revenue Officer[2]	K	1	1	1	1	1	1
	Senior Market Inspector	K	2	2	2	2	2	2
	Administrative Officer[2]	J	1	1	1	1	1	1
	Computer Programmer[2]	J	1	1	1	1	1	1
	Revenue Officer[3]	J	5	5	5	5	5	5
	Inspector[1]	H	9	9	9	9	9	9
	Market Inspector[2]	H	1	1	1	1	1	1
	Senior Secretary[1]	H	2	2	2	2	2	2
	Market Inspector[3]	G	1	1	1	1	1	1
	Senior Clerical Officer	G	7	7	7	7	7	7
	Senior Revenue Clerk	G	2	2	2	2	2	2
	Telephone Supervisor[2]	G	1	1	1	1	1	1
	Audit Clerk[1]	F	1	1	1	1	1	1
	Clerical Officer[1]	F	13	13	13	13	13	13
	Revenue Clerk[1]	F	7	7	7	7	7	7
	Senior Market Master	F	3	3	3	3	3	3
	Senior Technical Supervisor	F	1	1	1	1	1	1
	Telephone Supervisor[3]	F	1	1	1	1	1	1
	Administrative Clerk[2]	E	1	1	1	1	1	1
	Clerical Officer[2]	E	21	21	21	21	21	21
	Market Master	E	7	7	7	7	7	7
	Revenue Clerk[2]	E	12	12	12	12	12	12

Part I: Summary of Human Resource Requirements								
Programme Tittle	**Designation/**	**Job Group**	**Authorized Establishment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
	Senior Driver[2]	E	1	1	1	1	1	1
	Assistant Market Master	D	6	6	6	6	6	6
	Clerical Officer[3]	D	2	2	2	2	2	2
	Revenue Clerk[2]	D	1	1	1	1	1	1
	Revenue Clerk[3]	D	4	4	4	4	4	4
	Senior Head Messenger	D	1	1	1	1	1	1
	Senior Headman	D	3	3	3	3	3	3
	Artisan[3]	C	1	1	1	1	1	1
	Cleansing Supervisor	C	5	5	5	5	5	5
	Clerical Officer[4]	C	13	13	13	13	13	13
	Junior Market Master	C	2	2	2	2	2	2
	Labourer[1]	C	10	10	10	10	10	10
	Senior Messenger	C	5	5	5	5	5	5
	Store Clerk[4]	C	1	1	1	1	1	1
	SUBTOTAL		**519**	**339**	**339**	**339**	**339**	**339**
	Chief Finance Officer	R	1	1	1	1	1	1
Directorate of Finance	Deputy Chief Finance Officer	Q	1	1	1	1	1	1
	Deputy Director of Administration	Q	1	1	1	1	1	1
	Senior Accountant	L	3	3	3	3	3	3
	Senior Assistant Office Administrator	L	1	1	1	1	1	1
	Administrative Officer [2]	K	1	1	1	1	1	1
	Assistant Office Administrator[1]	K	1	1	1	1	1	1
	Finance Officer [2]	K	6	1	1	1	1	1
	HRM & Development Officer[1]	K	1	1	1	1	1	1
	ICT Officer	K	3	3	3	3	3	3
	Principal Clerical Officer	K	2	2	2	2	2	2
	Senior Adminitrative Assistant	K	1	1	1	1	1	1
	Chief Clerical Officer	J	1	1	1	1	1	1
	Finance Officer [3]	J	23	2	2	2	2	2
	Accounts Assistant	H	2	2	2	2	2	2
	Assistant Office Administrator [3]	H	1	1	1	1	1	1
	Chief Driver	H	3	3	3	3	3	3
	Medical Social Worker[3]	H	1	1	1	1	1	1
	Senior Clerical Officer	H	3	3	3	3	3	3
	Clerical Officer[1]	G	2	2	2	2	2	2
	Office Administrative Assistant [3]	G	1	1	1	1	1	1

Part I: Summary of Human Resource Requirements								
Programme Tittle	**Designation/**	**Job Group**	**Authorized Establishment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
	Senior Support Staff	D	3	3	3	3	3	3
	Support Staff[1]	C	2	2	2	2	2	2
	Support Staff[2]	B	2	2	2	2	2	2
	Local Authorities							
	Accountant[2]	K	1	1	1	1	1	1
	Senior Clerical Officer	G	1	1	1	1	1	1
	Clerical Officer[1]	F	1	1	1	1	1	1
	Revenue Clerk[1]	F	1	1	1	1	1	1
	Senior Technical Supervisor	F	1	1	1	1	1	1
	Clerical Officer[2]	E	2	2	2	2	2	2
	Senior Driver[2]	E	1	1	1	1	1	1
	Clerical Officer[3]	D	1	1	1	1	1	1
	Senior Driver[3]	D	1	1	1	1	1	1
	Artisan[3]	C	1	1	1	1	1	1
	Junior Market Master	C	1	1	1	1	1	1
	Labourer[1]	C	3	3	3	3	3	3
	Overseer	C	1	1	1	1	1	1
	Labourer[1]	B	1	1	1	1	1	1
	SUBTOTAL		**83**	**57**	**57**	**57**	**57**	**57**
	Director, Accounting Services	R	1	1	1	1	1	1
	Deputy Director, Accounting Services	Q	1	1	1	1	1	1
	Principal Finance Officer	N	1	1	1	1	1	1
	Chief Accountant	M	8	1	1	1	1	1
	Chief Library Assistant	M	1	1	1	1	1	1
	Senior Accountant	L	10	2	2	2	2	2
	Accountant[1]	K	48	20	20	20	20	20
	Finance Officer [2]	K	1	1	1	1	1	1
	Principal Clerical Officer	K	1	1	1	1	1	1
	*Records Management Officer[2]	J	1	1	1	1	1	1
	Accountant [2]	J	32	10	10	10	10	10
	Chief Clerical Officer	J	2	2	2	2	2	2
	ICT Assistant [2]	J	1	1	1	1	1	1
	Chief Driver	H	1	1	1	1	1	1
	ICT Assistant [3]	H	1	1	1	1	1	1
	Senior Clerical Officer	H	2	2	2	2	2	2
	Local Authorities							

Part I: Summary of Human Resource Requirements								
Progra mme Tittle	**Designation/**	**Job Group**	**Author ized Establi shment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
	Accountant[1]	L	2	2	2	2	2	2
	Accountant[2]	K	4	4	4	4	4	4
	Clerical Officer[2]	E	1	1	1	1	1	1
	Senior Accountant	M	1	1	1	1	1	1
	Senior Accounts Clerk	G	1	1	1	1	1	1
	Senior Clerical Officer	G	1	1	1	1	1	1
	SUBTOTAL		**122**	**57**	**57**	**57**	**57**	**57**
Budget Director ate	Deputy Director, Accounting Services	Q	1	1	1	1	1	1
	Accountant[1]	K	1	1	1	1	1	1
	Deputy Director, Accounting Services	Q	1	1	1	1	1	1
	SUBTOTAL			**3**	**3**	**3**	**3**	**3**
Director ate of Econom ic Plannin g	Chief Economist	R	1	1	1	1	1	1
	Senior Economist[1]	N	6	1	1	1	1	1
	Deputy Chief Economist	Q	1	1	1	1	1	1
	SUBTOTAL		**8**	**3**	**3**	**3**	**3**	**3**
Director ate Of supply Chain Manage ment	Director - Supply Chain Management Services	R	1	1	1	1	1	1
	Director of Administration	R	1	1	1	1	1	1
	Chief Supply Chain Management Officer	M	4	1	1	1	1	1
	Supply Chain Management Assistant [1]	K	2	2	2	2	2	2
	Supply Chain Management Assistant [2]	J	1	1	1	1	1	1
	Senior Supply Chain Management Officer	L	12	3	3	3	3	3
	Office Administrative Assistant[1]	J	1	1	1	1	1	1
	Supply Chain Management Assistant [2]	J	16	3	3	3	3	3
	Supply Chain Management Assistant [3]	H	10	2	2	2	2	2
	Clerical Officer[2]	F	6	2	2	2	2	2
	Driver[1]	F	1	1	1	1	1	1
	Local Authorities							
	Purchasing Officer[1]	K	2	2	2	2	2	2
	Purchasing Officer[1]	L	2	2	2	2	2	2
	SUBTOTAL		**59**	**22**	**22**	**22**	**22**	**22**
	Director, Internal Audit Services	R	1	1	1	1	1	1

Part I: Summary of Human Resource Requirements								
Programme Tittle	**Designation/**	**Job Group**	**Authorized Establishment**	**In position as at 30th June, 2025**	**2025/26**	**2026/27**	**2027/28**	**2028/29**
					Funded Positions	**Positions to be Funded**	**Positions to be Funded**	**Positions to be Funded**
Directorate of internal Audit Services	Deputy Director, Internal Audit Services	Q	1	1	1	1	1	1
	Assistant Director, Internal Audit Services	P	1	1	1	1	1	1
	Principal Internal Auditor	N	3	1	1	1	1	1
	Senior Internal Auditor	L	4	3	3	3	3	3
	ICT Officer	K	1	1	1	1	1	1
	Internal Auditor[1]	K	12	8	8	8	8	8
	Local Authorities							
	Senior Foreman	H	2	2	2	2	2	2
	SUBTOTAL		**25**	**18**	**18**	**18**	**18**	**18**
ICT Directorate	Deputy Director of ICT	Q	1	1	1	1	1	1
	Senior ICT Officer	L	12	4	4	4	4	4
	Accountant[1]	K	1	1	1	1	1	1
	ICT Assistant/ Officerc[1]	K	22	7	7	7	7	7
	*ICT Officer/Assistant [2]	J	10	5	5	5	5	5
	*ICT Officer [3]	H	8	4	4	4	4	4
	Local Authorities							
	Systems Analyst[3]	L	2	2	2	2	2	2
	Assistant Market Master	D	1	1	1	1	1	1
	SUBTOTAL		**57**	**25**	**25**	**25**	**25**	**25**
	SUB TOTAL PE IN POST		**874**	**524**	**524**	**524**	**524**	**524**

VOTE R4064000000 FINANCE, ECONOMIC PLANNING AND ICT

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4064000101 Budget	**2210200 Communication, Supplies and Services**	**240,000**	**249,600**	**259,584**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	240,000	249,600	259,584
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,000,000**	**1,040,000**	**1,081,600**
	2210303 Daily Subsistence Allowance	1,000,000	1,040,000	1,081,600
	2210500 Printing , Advertising and Information Supplies and Services	**5,000,000**	**5,200,000**	**5,408,000**
	2210502 Publishing and Printing Services	1,000,000	1,040,000	1,081,600
	2210504 Advertising, Awareness and Publicity Campaigns	4,000,000	4,160,000	4,326,400
	2210700 Training Expenses	**5,000,000**	**5,200,000**	**5,408,000**
	2210799 Training Expenses - Other (Bud	5,000,000	5,200,000	5,408,000
	2210800 Hospitality Supplies and Services	**500,000**	**520,000**	**540,800**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	520,000	540,800
	2211100 Office and General Supplies and Services	**500,000**	**520,000**	**540,800**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	520,000	540,800
	3111000 Purchase of Office Furniture and General Equipment	**500,000**	**520,000**	**540,800**
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	520,000	540,800
	Gross Expenditure..................... KShs.	**12,740,000**	**13,249,600**	**13,779,584**
	Net Expenditure..................... KShs.	**12,740,000**	**13,249,600**	**13,779,584**
4064000100 Budget	**Net Expenditure..................... KShs.**	**12,740,000**	**13,249,600**	**13,779,584**
4064000201 Revenue	**2210500 Printing , Advertising and Information Supplies and Services**	**60,000,000**	**62,400,000**	**64,896,000**
	2210502 Publishing and Printing Services	30,000,000	31,200,000	32,448,000
	2210504 Advertising, Awareness and Publicity Campaigns	30,000,000	31,200,000	32,448,000
	2211000 Specialised Materials and Supplies	**12,800,000**	**13,312,000**	**13,844,480**
	2211016 Purchase of Uniforms and Clothing - Staff	12,800,000	13,312,000	13,844,480
	2211100 Office and General Supplies and Services	**10,151,398**	**10,557,453**	**10,979,752**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	10,151,398	10,557,453	10,979,752
	2211200 Fuel Oil and Lubricants	**20,000,000**	**20,800,000**	**21,632,000**
	2211201 Refined Fuels and Lubricants for Transport	20,000,000	20,800,000	21,632,000
	2211300 Other Operating Expenses	**66,100,000**	**68,744,000**	**71,493,760**
	2211301 Bank Service Commission and Charges	1,100,000	1,144,000	1,189,760
	2211309 Management Fees	60,000,000	62,400,000	64,896,000
	2211310 Contracted Professional Services	5,000,000	5,200,000	5,408,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**15,000,000**	**15,600,000**	**16,224,000**
	2220101 Maintenance Expenses - Motor Vehicles	15,000,000	15,600,000	16,224,000
	2220200 Routine Maintenance - Other Assets	**100,000,000**	**104,000,000**	**108,160,000**
	2220210 Maintenance of Computers, Software, and Networks	100,000,000	104,000,000	108,160,000
	2640400 Other Current Transfers, Grants and Subsidies	**47,200,000**	**49,088,000**	**51,051,520**
	2640499 Other Current Transfers - Othe	47,200,000	49,088,000	51,051,520
	3111000 Purchase of Office Furniture and General Equipment	**16,732,202**	**17,401,490**	**18,097,549**

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	10,000,000	10,400,000	10,816,000
	3111002 Purchase of Computers, Printers and other IT Equipment	6,732,202	7,001,490	7,281,549
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**5,000,000**	**5,200,000**	**5,408,000**
	3111110 Purchase of Generators	5,000,000	5,200,000	5,408,000
	Gross Expenditure..................... KShs.	**352,983,600**	**367,102,943**	**381,787,061**
	Net Expenditure..................... KShs.	**352,983,600**	**367,102,943**	**381,787,061**
4064000200 Revenue	**Net Expenditure..................... KShs.**	**352,983,600**	**367,102,943**	**381,787,061**
4064000301 Procurement	**2210700 Training Expenses**	**4,000,000**	**4,160,000**	**4,326,400**
	2210799 Training Expenses - Other (Bud	4,000,000	4,160,000	4,326,400
	3111000 Purchase of Office Furniture and General Equipment	**8,000,000**	**8,320,000**	**8,652,800**
	3111001 Purchase of Office Furniture and Fittings	3,000,000	3,120,000	3,244,800
	3111002 Purchase of Computers, Printers and other IT Equipment	5,000,000	5,200,000	5,408,000
	Gross Expenditure..................... KShs.	**12,000,000**	**12,480,000**	**12,979,200**
	Net Expenditure..................... KShs.	**12,000,000**	**12,480,000**	**12,979,200**
4064000300 Procurement	**Net Expenditure..................... KShs.**	**12,000,000**	**12,480,000**	**12,979,200**
4064000401 Accounting	**2210500 Printing , Advertising and Information Supplies and Services**	**10,000,000**	**10,400,000**	**10,816,000**
	2210502 Publishing and Printing Services	3,500,000	3,640,000	3,785,600
	2210504 Advertising, Awareness and Publicity Campaigns	1,500,000	1,560,000	1,622,400
	2210599 Printing, Advertising - Other	5,000,000	5,200,000	5,408,000
	2210700 Training Expenses	**17,000,000**	**17,680,000**	**18,387,200**
	2210799 Training Expenses - Other (Bud	17,000,000	17,680,000	18,387,200
	2211300 Other Operating Expenses	**51,000,000**	**53,040,000**	**55,161,600**
	2211301 Bank Service Commission and Charges	20,000,000	20,800,000	21,632,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	16,000,000	16,640,000	17,305,600
	2211399 Other Operating Expenses - Oth	15,000,000	15,600,000	16,224,000
	Gross Expenditure..................... KShs.	**78,000,000**	**81,120,000**	**84,364,800**
	Net Expenditure..................... KShs.	**78,000,000**	**81,120,000**	**84,364,800**
4064000400 Accounting	**Net Expenditure..................... KShs.**	**78,000,000**	**81,120,000**	**84,364,800**
4064000501 Internal Audit	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**5,000,000**	**5,200,000**	**5,408,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,080,000	2,163,200
	2210303 Daily Subsistence Allowance	3,000,000	3,120,000	3,244,800
	2210500 Printing , Advertising and Information Supplies and Services	**86,400**	**89,856**	**93,450**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	86,400	89,856	93,450
	2211100 Office and General Supplies and Services	**300,000**	**312,000**	**324,480**
	2211102 Supplies and Accessories for Computers and Printers	300,000	312,000	324,480
	2211300 Other Operating Expenses	**110,000**	**114,400**	**118,976**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	110,000	114,400	118,976
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**170,000**	**176,800**	**183,872**
	2220101 Maintenance Expenses - Motor Vehicles	170,000	176,800	183,872

VOTE R4064000000 FINANCE, ECONOMIC PLANNING AND ICT

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2220200 Routine Maintenance - Other Assets	**260,000**	**270,400**	**281,216**
	2220202 Maintenance of Office Furniture and Equipment	60,000	62,400	64,896
	2220210 Maintenance of Computers, Software, and Networks	200,000	208,000	216,320
	3111000 Purchase of Office Furniture and General Equipment	**7,650,000**	**7,956,000**	**8,274,240**
	3111001 Purchase of Office Furniture and Fittings	1,050,000	1,092,000	1,135,680
	3111002 Purchase of Computers, Printers and other IT Equipment	6,600,000	6,864,000	7,138,560
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**6,600,000**	**6,864,000**	**7,138,560**
	3111112 Purchase of Software	6,600,000	6,864,000	7,138,560
	Gross Expenditure..................... KShs.	**20,176,400**	**20,983,456**	**21,822,794**
	Net Expenditure..................... KShs.	**20,176,400**	**20,983,456**	**21,822,794**
4064000500 Internal Audit	**Net Expenditure..................... KShs.**	**20,176,400**	**20,983,456**	**21,822,794**
4064000601 Economic planning	**2210500 Printing , Advertising and Information Supplies and Services**	**1,000,000**	**1,040,000**	**1,081,600**
	2210502 Publishing and Printing Services	1,000,000	1,040,000	1,081,600
	2210700 Training Expenses	**4,000,000**	**4,160,000**	**4,326,400**
	2210799 Training Expenses - Other (Bud	4,000,000	4,160,000	4,326,400
	2210800 Hospitality Supplies and Services	**4,500,000**	**4,680,000**	**4,867,200**
	2210802 Boards, Committees, Conferences and Seminars	4,500,000	4,680,000	4,867,200
	2211100 Office and General Supplies and Services	**2,000,000**	**2,080,000**	**2,163,200**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000	1,040,000	1,081,600
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,040,000	1,081,600
	2211300 Other Operating Expenses	**1,300,000**	**1,352,000**	**1,406,080**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	312,000	324,480
	2211399 Other Operating Expenses - Oth	1,000,000	1,040,000	1,081,600
	2220200 Routine Maintenance - Other Assets	**1,000,000**	**1,040,000**	**1,081,600**
	2220202 Maintenance of Office Furniture and Equipment	500,000	520,000	540,800
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	520,000	540,800
	3111000 Purchase of Office Furniture and General Equipment	**300,000**	**312,000**	**324,480**
	3111002 Purchase of Computers, Printers and other IT Equipment	300,000	312,000	324,480
	Gross Expenditure..................... KShs.	**14,100,000**	**14,664,000**	**15,250,560**
	Net Expenditure..................... KShs.	**14,100,000**	**14,664,000**	**15,250,560**
4064000600 Economic planning	**Net Expenditure..................... KShs.**	**14,100,000**	**14,664,000**	**15,250,560**
4064000801 Administration	**2110100 Basic Salaries - Permanent Employees**	**425,051,954**	**442,054,032**	**459,736,193**
	2110200 Basic Wages - Temporary Employees	**153,614,033**	**159,758,594**	**166,148,938**
	2110202 Casual Labour - Others	153,614,033	159,758,594	166,148,938
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**44,528,029**	**46,309,149**	**48,161,515**
	2120101 Employer Contributions to National Social Security Fund	5,841,967	6,075,645	6,318,671
	2120103 Employer Contribution to Staff Pensions Scheme	38,686,062	40,233,504	41,842,844
	2210100 Utilities Supplies and Services	**5,500,000**	**5,720,000**	**5,948,800**
	2210101 Electricity	5,000,000	5,200,000	5,408,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210102 Water and sewerage charges	500,000	520,000	540,800
	2210200 Communication, Supplies and Services	**7,434,761**	**7,732,151**	**8,041,436**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	6,228,000	6,477,120	6,736,204
	2210203 Courier and Postal Services	1,206,761	1,255,031	1,305,232
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**27,000,000**	**28,080,000**	**29,203,200**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,000,000	5,200,000	5,408,000
	2210302 Accommodation - Domestic Travel	6,000,000	6,240,000	6,489,600
	2210303 Daily Subsistence Allowance	14,000,000	14,560,000	15,142,400
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	2,000,000	2,080,000	2,163,200
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,291,128**	**1,342,773**	**1,396,484**
	2210401 Travel Costs (airlines, bus, railway, etc.)	400,000	416,000	432,640
	2210402 Accommodation	400,000	416,000	432,640
	2210403 Daily Subsistence Allowance	491,128	510,773	531,204
	2210500 Printing , Advertising and Information Supplies and Services	**3,605,000**	**3,749,200**	**3,899,168**
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	515,000	535,600	557,024
	2210504 Advertising, Awareness and Publicity Campaigns	3,090,000	3,213,600	3,342,144
	2210700 Training Expenses	**7,630,000**	**7,935,200**	**8,252,608**
	2210701 Travel Allowance	1,560,000	1,622,400	1,687,296
	2210704 Hire of Training Facilities and Equipment	1,560,000	1,622,400	1,687,296
	2210708 Trainer Allowance	315,000	327,600	340,704
	2210710 Accommodation Allowance	1,045,000	1,086,800	1,130,272
	2210711 Tuition Fees	530,000	551,200	573,248
	2210712 Trainee Allowance	530,000	551,200	573,248
	2210799 Training Expenses - Other (Bud	2,090,000	2,173,600	2,260,544
	2210800 Hospitality Supplies and Services	**8,315,000**	**8,647,600**	**8,993,504**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,180,000	5,387,200	5,602,688
	2210802 Boards, Committees, Conferences and Seminars	1,045,000	1,086,800	1,130,272
	2210899 Hospitality Supplies - other (	2,090,000	2,173,600	2,260,544
	2210900 Insurance Costs	**130,224,539**	**135,433,519**	**140,850,860**
	2210904 Motor Vehicle Insurance	7,073,646	7,356,591	7,650,855
	2210910 Medical Insurance	116,067,153	120,709,839	125,538,232
	2210999 Insurance Costs - Other (Budge	7,083,740	7,367,089	7,661,773
	2211000 Specialised Materials and Supplies	**500,000**	**520,000**	**540,800**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	520,000	540,800
	2211100 Office and General Supplies and Services	**9,749,293**	**10,139,264**	**10,544,835**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	3,000,000	3,120,000	3,244,800
	2211102 Supplies and Accessories for Computers and Printers	3,659,293	3,805,664	3,957,891
	2211103 Sanitary and Cleaning Materials, Supplies and Services	3,090,000	3,213,600	3,342,144
	2211200 Fuel Oil and Lubricants	**40,896,716**	**42,532,584**	**44,233,888**

VOTE R4064000000 FINANCE, ECONOMIC PLANNING AND ICT

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211201 Refined Fuels and Lubricants for Transport	40,896,716	42,532,584	44,233,888
	2211300 Other Operating Expenses	**13,500,000**	**14,040,000**	**14,601,600**
	2211305 Contracted Guards and Cleaning Services	1,000,000	1,040,000	1,081,600
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	10,000,000	10,400,000	10,816,000
	2211310 Contracted Professional Services	2,500,000	2,600,000	2,704,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**11,000,000**	**11,440,000**	**11,897,600**
	2220101 Maintenance Expenses - Motor Vehicles	6,000,000	6,240,000	6,489,600
	2220105 Routine Maintenance - Vehicles	5,000,000	5,200,000	5,408,000
	2220200 Routine Maintenance - Other Assets	**2,500,000**	**2,600,000**	**2,704,000**
	2220202 Maintenance of Office Furniture and Equipment	500,000	520,000	540,800
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,000,000	2,080,000	2,163,200
	2710100 Government Pension and Retirement Benefits	**4,159,547**	**4,325,928**	**4,498,966**
	2710102 Gratuity - Civil Servants	4,159,547	4,325,928	4,498,966
	2810200 Civil Contingency Reserves	**50,000,000**	**52,000,000**	**54,080,000**
	2810205 Emergency Fund	50,000,000	52,000,000	54,080,000
	3111000 Purchase of Office Furniture and General Equipment	**3,500,000**	**3,640,000**	**3,785,600**
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,040,000	1,081,600
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,080,000	2,163,200
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	500,000	520,000	540,800
	4130200 Payable from Previous Financial Periods	**90,000,000**	**93,600,000**	**97,344,000**
	4130299 Payables from Previous Financial Period - Other (Budget)s	90,000,000	93,600,000	97,344,000
	Gross Expenditure..................... KShs.	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**
	Net Expenditure..................... KShs.	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**
4064000800 Administration	**Net Expenditure..................... KShs.**	**1,040,000,000**	**1,081,599,994**	**1,124,863,995**
4064001001 ICT	**2210200 Communication, Supplies and Services**	**63,500,000**	**66,040,000**	**68,681,600**
	2210202 Internet Connections	58,000,000	60,320,000	62,732,800
	2210206 Licencing fees for Communication	5,000,000	5,200,000	5,408,000
	2210299 Communication, Supplies - Othe	500,000	520,000	540,800
	2210700 Training Expenses	**5,000,000**	**5,200,000**	**5,408,000**
	2210799 Training Expenses - Other (Bud	5,000,000	5,200,000	5,408,000
	3111000 Purchase of Office Furniture and General Equipment	**1,500,000**	**1,560,000**	**1,622,400**
	3111002 Purchase of Computers, Printers and other IT Equipment	1,500,000	1,560,000	1,622,400
	Gross Expenditure..................... KShs.	**70,000,000**	**72,800,000**	**75,712,000**
	Net Expenditure..................... KShs.	**70,000,000**	**72,800,000**	**75,712,000**
4064001000 ICT	**Net Expenditure..................... KShs.**	**70,000,000**	**72,800,000**	**75,712,000**
	TOTAL NET EXPENDITURE FOR VOTE R4064000000 FINANCE, ECONOMIC PLANNING AND ICT	**1,600,000,000**	**1,663,999,993**	**1,730,559,994**

VOTE 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4064000000 FINANCE, ECONOMIC PLANNING AND ICT

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4064000201 Revenue	**3110300 Refurbishment of Buildings**	10,000,000	10,400,000	10,816,000
	3110302 Refurbishment of Non-Residential Buildings	10,000,000	10,400,000	10,816,000
	Gross Expenditure................... KShs.	**10,000,000**	**10,400,000**	**10,816,000**
	NET EXPENDITURE KShs.	**10,000,000**	**10,400,000**	**10,816,000**
4064000200 Revenue	**NET EXPENDITURE KShs.**	**10,000,000**	**10,400,000**	**10,816,000**
4064000301 Procurement	**3110300 Refurbishment of Buildings**	30,000,000	31,200,000	32,448,000
	3110302 Refurbishment of Non-Residential Buildings	30,000,000	31,200,000	32,448,000
	Gross Expenditure................... KShs.	**30,000,000**	**31,200,000**	**32,448,000**
	NET EXPENDITURE KShs.	**30,000,000**	**31,200,000**	**32,448,000**
4064000300 Procurement	**NET EXPENDITURE KShs.**	**30,000,000**	**31,200,000**	**32,448,000**
4064001001 ICT	**3110200 Construction of Building**	20,000,000	20,800,000	21,632,000
	3110299 Construction of Buildings - Ot	20,000,000	20,800,000	21,632,000
	3111000 Purchase of Office Furniture and General Equipment	10,000,000	10,400,000	10,816,000
	3111004 Purchase of Exchanges and other Communications Equipment	10,000,000	10,400,000	10,816,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	130,000,000	135,200,000	140,608,000
	3111111 Purchase of ICT networking and Communications Equipment	30,000,000	31,200,000	32,448,000
	3111112 Purchase of Software	100,000,000	104,000,000	108,160,000
	Gross Expenditure................... KShs.	**160,000,000**	**166,400,000**	**173,056,000**
	NET EXPENDITURE KShs.	**160,000,000**	**166,400,000**	**173,056,000**
4064001000 ICT	**NET EXPENDITURE KShs.**	**160,000,000**	**166,400,000**	**173,056,000**
	TOTAL NET EXPENDITURE FOR VOTE 4064000000 FINANCE, ECONOMIC PLANNING AND ICT Kshs.	**200,000,000**	**208,000,000**	**216,320,000**

4067000000 WATER, ENVIRONMENT, NATURAL RESOURCES, ENERGY AND CLIMATE CHANGE

Part A: Vision

The department envisions a clean, water-secure and low-carbon county whose residents are empowered to conserve and safeguard the natural resources.

Part B: Mission

The department is committed to promoting environmental sustainability in terms of water, waste management, efficient use and conservation of natural resources in order to minimize the county's carbon footprint.

Part C: Performance overview and Rationale Funding
Brief Description of Mandate
The Department of Water, Environment, Natural Resources, Energy and Climate Change (WENRECC) comprises of four directorates namely; Water & Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Energy & Climate Change. The sector aims to ensure that the County leads in the provision of water and sanitation services, environmental protection and management, conservation of natural resources, reduce carbon emissions, and enhance resilience to the impacts of climate change.

Further, the department has the mandate to formulate, implement and review, legislations, policies and plans and to also establish institutional framework for executing its mandate. The programmes in this department support the main productive sectors namely; Agriculture, Tourism, Housing, Energy, and Manufacturing. It also has direct and indirect linkages with all other sectors of the economy thus promoting socio-economic development geared towards the realization of the Kenya Vision 2030, relevant Sustainable Development Goals (SDGs), and various multilateral agreements relating to the sector.

Expenditure trends-Approved budget against the actual expenditure for the financial years 2022-23-2024/25 budget;

	Approved Budget Allocation			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Recurrent	373,523,466	570,432,148	595,338,412	338,900,933	512,202,749	469,698,089
Development	310,580,000	628,158,725	594,559,494	73,658,672	230,480,000	120,939,311

Major achievements based on the planned outputs/services for the financial years 2022/23-2024/25 budget;
Water Resources Management and Sanitation Services

In 2022/2023 FY, the directorate initiated the procurement of over 50 km of pipes to operationalize Ngochi, Mitahato,Gathangari, Ondiri police post, Mukua, Gatina and Ngegu boreholes as well as extend water supply services in unserved and underserved areas such as; Gathiurure, Gatina, Gathiru, Gatei, Gathaite and Mirigi, Kangongo in Ndenderu, Gitaru, Kingeero, and Ondiri Ziwani among other areas. Procured and supplied 30 tanks to institutions across the county.

In 2023/2024 FY, the directorate completed the Gathanje Borehole and Lari DCC borehole water projects, procured and distributed 228 km of assorted pipelines across the county to operationalize,7 existing boreholes(Ngochi, Mitahato, Ikinu, Ondiri police post, Gathangari, Mukua and Gatina) and extended water services in unserved and underserved areas such as; Kangongo in Ndenderu, upcoming estates along Kenyatta road, Gathiurure, Gatina, Gathiru, Gatei, Gathaite and Mirigi, Tiekunu in Ndeiya ward amongst other areas. So far 80% of pipelines supplied have been laid by the WSPs. The directorate commenced the drilling of 7 boreholes which are; Komo, Nderu, Komothai, Njiku, Mariani, Gatuanabu and Ondiri Maiihii boreholes. Additionally, Gitogothi, Riu Nderi and Marengeta water projects were operationalized as well as rehabilitation of 4 existing boreholes within Githunguri (Gatina, Thuita, Gathaithi and Mitahato) was completed. Further, funded Kikuyu Water Company's KARLO/Renguti project, and supported stormwater drainage construction in Kiandutu. Procured and supplied 26 no. of tanks to institutions. Sanitation projects focused on rehabilitating 17 public facilities in markets, cemeteries and bus parks across the county and 9 PSFs were also constructed. During the FY 2024/2025, the Directorate of Water and Sanitation achieved significant progress across various water supply and sanitation initiatives. The directorate drilled four boreholes at Rwenu Police Post, Kamuguga Vocational Centre, Muchatha, and Ngecha Wagacucu, and installed four 10m³ plastic tanks on an 18-meter steel elevated tower at Turitu Market, as well as similar tanks for the Lari DCC Borehole. To enhance water distribution, 250 consumer meters were supplied to Limuru Water Company, and the Ondiri Maii-hii and Gatuanabu boreholes were equipped and solarized. Water tanks were supplied to Gachika Dispensary, Muthurwa Water Self-Help Group, Chania ECDE, the County Headquarters, and Kinoo Dispensary. Hydrogeological studies were conducted for several areas including Kabuku, Githunguri-Gichamu, Juja Farm, Kamunyaka, Rwenu Police Post, and Kabete. Additionally, the directorate supported county water utilities by laying 105 km of distribution pipelines, screened FLLoCA water projects for environmental and social compliance, secured EIAs for multiple borehole projects, and acquired ESMPs for ECDE water harvesting structures. Under sanitation, the directorate completed public toilets at Makongeni Bus Park, Kahawa Sukari, Ngecha Cemetery, and Rutara Cemetery, and constructed new sanitation facilities in Kamirithu, Rironi, Gathanga, Kibichoi Market Centre, and Muchatha.

Environment Management and Compliance

In 2022/2023 FY, the directorate expanded on these efforts with monthly county-wide cleanups and 250 environmental awareness campaigns across all sub-counties. Equipment maintenance included repairing various waste collection trucks and repaired 20 skips in sub-counties. Training was also provided for plant operators and drivers on waste management operations in partnership with ISUZU East Africa. Maintenance of 2 km of access road and 1.5 km of drainage was done at the Kang'oki dumpsite. Routine maintenance of Kang'oki Tipping Platform and repairs for waste collection equipment. Ongoing projects awaiting delivery included; garbage skips, triple litter bins, and two dump trucks, all aimed at enhancing waste collection and solid waste management across the County.

In 2023/2024 FY, the directorate completed the construction of the Makongeni multi-skip bin platform and procured two additional dump trucks. In partnership with JICA, procurement and installation of a weighbridge and data center is still ongoing, and provided 4 solar floodlighting at Kang'oki to improve security. Environmental awareness campaigns and public cleanups continued, with training sessions for

240 waste pickers supported by JICA. The Kang'oki landfill saw further rehabilitation efforts, including reduced fires, smoke emissions and faster waste processing, reducing turn of exit times from 4hrs to 15-25mins. Additional materials and PPE were procured for waste management staff, and ongoing maintenance of Kang'oki's tipping platform and 2.5 km of access roads and 1.5km of drainage continued to ensure safer and more efficient waste disposal practices across the county. The Directorate of Environment and Waste Management also recorded notable achievements during the FY 2024/2025, It coordinated monthly countywide clean-ups in collaboration with residents and staff, and conducted 352 environmental awareness campaigns across 13 sub-counties. Capacity-building efforts included training 180 youths on e-waste management, 15 environment officers on electronic waste management, and additional groups on landfill management through the Fukuoka semi-aerobic method, with support from UN-Habitat and the African Clean Cities Platform. The county also hosted a two-week waste management training for participants from 19 African countries and activated the County Environmental Committee with support from ICRAF. Infrastructure improvements included repairing 1.5 km of the Kang'oki dumpsite access road, procuring a compactor, distributing 42 skip bins and 125 litter bins, constructing a multi-skip platform in Madaraka Market, and supplying 1,000 assorted tools, PPEs, and vertical venting equipment. The directorate completed drone and engineering surveys for Kang'oki's development plan in partnership with JICA and maintained a fleet of 32 trucks and machinery.

Natural Resources Conservation and Management

In 2022/2023, the directorate grew 105,000 seedlings in Thika and Kiambu nurseries and planted 44,194 seedlings across 47 schools and public areas. Conservation efforts extended to 15 rivers and wetlands, where 58,066 water-friendly trees were planted, covering rivers like Theta, Mbagathi, Ndarugu, Bathi, Karimenu, Gatamaiyu, Wahington, Kamiti, Ite, Theta, Thiririka, Sasumwa dam and Chania. Recreational areas including Christina and Moi Gardens in Thika, and Kiambu's county headquarters were beautified. Additionally, a quarry database was updated for 44 sites in Juja and Thika sub-counties, with 49,769 trees planted alongside MCAs. They also issued 44 quarrying certificates to promote sustainable quarrying practices.

In 2023/2024, Kiambu's nurseries in Thika and Kiambu were expanded, yielding around 220,000 seedlings, with an additional 8,500 established in a new Kikuyu nursery. The directorate in collaboration with Kiambu County water companies initiated several park projects, including Jeevan Jee Park in Kikuyu (completed), Mama Ngina in Thika (Phase 1complete), Limuru peoples' park(ongoing), Kahawa Sukari park in ruiru(ongoing) and Gatundu South Park (ongoing). The directorate also rehabilitated county office compounds. Over 51.4 km of riparian areas were mapped in collaboration with Kiambu County water companies, held sensitization meetings for 225 riparian landowners and farmers. and 148,662 tree seedlings were planted during the rainy seasons. Training was provided for 54 forestry staff on nursery management and landscaping while the drafting of a Kiambu Quarrying Bill was initiated. During the FY 2024/2025, the Directorate of Natural Resources and Forestry expanded four tree nurseries in Thika, Kiambu, Kikuyu, and Ruiru, raising 352,024 seedlings and transplanting 170,824 indigenous trees, bamboo, and Hass avocado across the county. It also planted 54,200 water-friendly trees and bamboo in rivers, wetlands, and catchment areas, and mapped 16 such ecosystems for conservation. Sixteen community groups were sensitized on river conservation, while seven green spaces and parks across multiple sub-counties were established and maintained. The directorate further prepared status reports on quarries in Juja and Thika and, under FLLoCA, developed Bills of Quantities for conservation of nine rivers and for distribution of fruit trees.

Climate Change Mitigation and Adaptation

In 2022/2023 FY, the directorate held consultative meetings with SETA and trained enumerators for data collection. Surveys were completed for households, health facilities, SMEs, ECDEs, TVETs, and institutions. In partnership with EKI, 184 households were mapped, and efficient Jikos distributed. In partnership with trade, assessed energy use in Juja and Ruiru Markets, Power analyses were also conducted in Kiambu and WEENR offices to assess energy use and demand. Under the FLLoCA program, they conducted a County Climate Risk Assessment (PCRA), which included training cross-sectorial technical working group, subcounty and ward administrators, and sub county committees. Nomination for Ward Climate Change Planning Committee (WCCPC) was done. Phase 1 of FLLoCA identified key climate risks and investment areas for climate resilience, forming the foundation of the County Climate Change Action Plan (CCCAP).

In 2023/2024 FY, the County held community engagement workshops with SETA for the County Energy Plan, targeting SMEs, health facilities, and learning institutions. Three workshops addressed energy challenges with stakeholders from agriculture, trade, and other sectors. Climate Change committees were appointed across 60 wards, and the Participatory Climate Risk Assessment (PCRA) County Climate Change Action Plan (CCCAP) report was submitted to FLLoCA Programme Implementation Unit (PIU). Appointed WCCPC and steering and technical committees.

The directorate partnered with the Adaptation Consortium (ADA) to run workshops on devolved climate finance and legislative frameworks for county management and County Assembly members. Training of Trainers workshops were held for officers to equip Ward Climate Change Committees across 60 wards. Completed induction for 60 wards WCCPC. Conducted environmental and social screenings, stakeholder engagements for proposed projects under FLLoCA. Environmental Impact Assessments (EIAs) were acquired for 11 boreholes. During the FY 2024/2025, the Directorate of Energy and Climate Change strengthened climate resilience efforts by completing environmental and social screening and stakeholder engagement for FLLoCA investments, securing EIAs for 10 boreholes and 18 ECDE ESMPs, and finalizing the equipping and solarization of the Gatuanabu borehole. Drilled Juja Farm, Githunguri Gichamu, Kabuku boreholes to address water shortage in underserved communities. It conducted pilot training for PMCs in 10 wards in partnership with ICE and supported CCCU staff capacity-building initiatives. Additionally, the directorate initiated the review of the Climate Change Act (2021), the Climate Change Policy, County Energy Plan and fund regulations as part of ongoing governance improvements.

Constraints and challenges in budget implementation and how they are being addressed;

- **Resources challenges-**Inadequate technical personnel i.e. County Forest Officers, Renewable Energy and Climate Change personnel, Casuals and water engineers. The department will seek to recruit additional staff by replacing retired staff to enable the effective implementation of programmes.
  -There has been inadequate field-based vehicles to facilitate field work for the department hampering effective implementation of projects and programmes.The directorates will procure vehicles to facilitate field work on implementation of projects and programmes.
- **Lean budgetary allocation** – Lobby for increased budgetary allocation to meet the needs as well as seek additional financing from national government agencies and development partners.

- **Accumulated pending bills**- Timely payment of pending bills to motivate service providers and contractors to continue offering the required services and responding to requests for tenders and quotations. Pending bills will be paid on aging basis as recommended by the Auditor General.
- **Lack of a database management system at a sector level-** The department will enhance capacity and systems on data management as well as strengthen Monitoring and Evaluation systems.

Major services/outputs to be provided in MTEF period 2026/2027-2028/2029 (Context which the budget is required)

In the MTEF period 2026/27-2028/29, the Department of Water and Sanitation plans to improve water supply and sanitation services through a set of strategic, demand-responsive interventions.

In the water supply sub-sector, the department will prioritize procurement, supply, and installation of over 900KM pipes of various diameters to expand and strengthen the water distribution network, ensuring wider access to safe and reliable water. The construction of additional water storage tanks and elevated towers will also be undertaken to enhance storage capacity and maintain supply during dry periods.

To further improve water access, the department will drill and equip additional boreholes in priority areas across the county, particularly in underserved communities. Existing boreholes will also be upgraded with the necessary infrastructure to optimize performance, while increased solarization of boreholes will reduce reliance on grid electricity and ensure consistent water supply in remote locations.

In the sanitation sub-sector, the department plans to construct over (20) new Public Sanitation Facilities (PSFs) to improve access to safe and hygienic sanitation services. Additionally, over (30) existing PSFs will be rehabilitated to address structural deterioration and enhance functionality, thereby improving public health outcomes.

To promote a clean and sustainable environment, the Directorate of Environment and Waste Management will prioritize environmental conservation and integrated solid waste management programmes. Key interventions will include monthly community-led clean-up activities at the ward level, as well as the development and implementation of policies, plans, strategies, and legislative instruments to improve waste management efficiency.

The county will also, undertake public awareness campaigns, and support environmental training and research on solid waste management. Strengthened environmental compliance and enforcement will be achieved through the introduction of modern regulatory frameworks and Air quality and pollution monitoring systems.

To develop an efficient and sustainable waste collection and transportation system, the county will promote Extended Producer Responsibility (EPR) and advance a circular economy approach aimed at minimizing waste sent to landfills. Priority infrastructure investments will include the development of the Kangoki Full-Scale Landfill, establishment of Material Recovery Facilities (MRFs), construction of a composting plant, and implementation of waste segregation programmes in markets for organic and inorganic waste. Improvements to Kangoki access roads and construction of skip platforms will further enhance waste collection efficiency.

To reduce carbon emissions and environmental pollution, the county will implement measures to address air and water pollution, including procurement of noise meters and installation of biodigesters to convert waste into energy and soil-enhancing by-products. The adoption of Artificial Intelligence (AI) solutions in waste management will improve operational efficiency, while expanded strategic partnerships will support sustainable development of waste management infrastructure. In addition, the county will procure, repair, and maintain solid waste management equipment and machinery to strengthen service delivery.

To increase forest cover and sustainable management of natural resources, the natural resources and forestry directorate plans to develop the natural resources and forestry policy which will guide environmental conservation efforts in the county. Building on this, the directorate plans to continue raising seedlings in schools, health facilities and churches. It plans to conserve green public spaces by maintaining parks, gardens, and planting trees in public areas. Further, the directorate plans to create a database for green spaces and update the database on quarries and minerals as well as conserve water catchment areas and grow trees. The department will continue to plant more trees in public spaces, institutions and schools as well as conserving riparian areas.

In order to deliver locally-led climate resilience actions and strengthen National and County Governments' capacity to manage climate risks, the National Government in collaboration with Development Partners developed an innovative Financing Locally-led climate Action (FLLoCA) Program. The Program is designed to encourage cross-agency collaboration and vertical linkages from community level up to national level in addressing climate change. The programme is supporting counties to put in place participative climate change policy and legislative frameworks in order to be able to access pooled finance to support implementation of locally-led climate actions. The County Government shall adopt e-mobility as a high-priority intervention to address the challenges of pollution, adverse health effects and fuel costs which raise the cost of living. To promote the use of renewable energy, mitigate against climate change and reduce vulnerability to the impacts of climate change, the directorate plans to formulate policies, bills, and regulations on renewable energy and climate change, increase the uptake of different sources of renewable energy county wide as well as increase awareness of renewable energy and climate change to Kiambu residents on how to switch to clean cooking technologies. To enhance service delivery, the department plans to construct and renovate offices, and recruit, train, and register staff in the department to various professional bodies and to allocate money to personal emoluments and O&M.

Part D: Strategic Objectives

Programmes and their objectives

- Administration, Planning and Support Services- To enhance and improve service delivery
- Environment Management ,Protection and compliance- To enhance a clean and healthy environment
- Water Resources Management and Sanitation Services- To provide adequate, affordable, safe clean water and sanitation services
- Natural Resources ,Forest Conservation and Management-To increase tree cover and sustainable management of natural resources
- Climate Change mitigation and adaptation- To Promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change

PART E: SUMMARY OF PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2026/2027-2028/29

Programme Name	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Administration, Planning and support services									
Improved service delivery									
Administration, & Finance Services	WENRECC	vehicles repaired and serviced	No. of vehicles Repaired and serviced	5	4	5	5	6	6
		WEENR offices rehabilitated and equipped	No. of WEENR offices rehabilitated and equipped	2	4	5	5	2	1
		Departmental Reports/plans formulated	No. of reports/plans formulated	4	4	4	7	7	7
		M&E exercises undertaken	No. of M&E exercises undertaken	10	2	10	50	50	10
		Pending bills paid	Amount of pending bills paid	23M	30M	30M	30M	23M	23M
Personnel services		Staff trained to enhance capacity skills	No. of staff trained to enhance capacity skills	20	9	120	120	200	200
		New staffs Recruited	No. of new staffs Recruited	80	0	10	19	10	10
		Staffs supported to register with professional bodies	No. of staff supported to register with professional bodies	30	3	50	50	30	30
		KSH allocated to personal emolument	Amount in KSH allocated to personal emolument	572M	469M	550M	548M	564M	581M

Programme Name	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Administration, Planning and support services									
		Amount allocated to O &M	Amount allocated to O &M						

Programme Name:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Water Resources Management and Sanitation services									
Increased access to clean, safe water and sanitation services									
Water governance and regulations framework	WATSAN	Regulatory and Governance framework developed/Reviewed	No. of regulatory and governance framework developed/Reviewed	1	0	1	1	2	0
		staff and community trained	No. of staff and community trained	40	0	40	40	40	40
		institutions supported	No. of institutions supported	2	2	5	5	6	6
Water supply infrastructure development		Consumer meters supplied and installed (replaced meters)	No. of consumer meters supplied and installed (replaced meters)	410	250	500	600	630	580
		Bulk meters procured and installed (Smart meters)	No. of bulk meters procured and installed (Smart meters)	65	0	40	40	70	70
		Pipelines rehabilitated/replaced	Length in (KM) of pipelines rehabilitated/replaced	0	0	100	150	100	100
		NRW Equipment purchased	No. of NRW Equipment purchased	6	0	5	5	5	5
		Motorcycles procured	No. of motorcycles procured	13	0	0	0	0	0
		New Boreholes drilled and equipped	No. of new Boreholes drilled and equipped	10	4	23	15	18	20
		Hydrogeological/hydrological studies done	No. of hydrogeological/hydrological studies done	21	9	23	23	18	20

Programme Name:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Water Resources Management and Sanitation services									
		Existing boreholes operationalized	No. of existing boreholes operationalized	10	0	10	10	10	10
		Existing boreholes solarized	No. of existing boreholes to solarize	10	2	37	8	7	8
		Ground tanks constructed	No. of ground tanks constructed	2	0	1	0	1	1
		Elevated tanks constructed	No. of Elevated tanks constructed	5	2	23	7	8	8
		Distribution pipelines laid	Length (Km) of distribution pipelines laid	160km	105km	600km	300km	320km	325km
		Intakes, WTP, transmission mains constructed and rehabilitated	No of Intakes, WTP, transmission mains constructed and rehabilitated	2	0	0	0	1	1
		Tanks supplied to institutions or special groups	No. of tanks supplied to institutions or special groups	30	5	180	60	60	60
Sanitation Infrastructure development		Sewer lines constructed	KM of sewer lines constructed	4KM	0	4km	0	4km	4km
		Existing public sanitation facilities rehabilitated	No. of existing public sanitation facilities rehabilitated	17	0	50	25	25	25
		New public sanitation facilities constructed	No. of new public sanitation facilities constructed	4	5	44	20	15	15
		Flagship water supply and sanitation projects to be undertaken	No. of Flagship water supply and sanitation projects to be undertaken	2	0	2	2	0	0

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Environmental Management, Protection and compliance									
Enhanced clean and healthy environment									

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Environmental Management, Protection and compliance									
County environmental monitoring and management	ESWM	Policy on Sustainable Waste Management Bill(draft), Air Quality and asbestos disposal Regulations policy developed	No. of policy Sustainable Waste Management Bill(draft), Air Quality and asbestos disposal Regulations policy developed	2	1 (draft)	2	2	1	0
		Environmental awareness campaigns held International days (World Environmental day each year 5th June, World Clean Up days celebrated	No. of Environmental awareness campaigns held (during County Cleanup days) International days (World Environmental day each year 5th June, World Clean Up days celebrated No. of Mass Media, Social Media, Community engagements and awareness held No. of education and information materials developed	100	352	172 5000	172 5000	172 5000	172 5000
		Environmental trainings held	No. of Environmental trainings held No. of waste pickets and	6 240	17 240	6 240	6 240	10 300	12 300

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Environmental Management, Protection and compliance									
			private service providers trained in recycling and sorting No. of communities sorting waste at source			32	32	48	72
		Community Environment promoters and Champions recruited	No. of Community Environment promoters and Champions recruited No. of Youth empowered	0	0	7200	7200	7200	7200
Environmental compliance and enforcement	ESWM	noise meters procured Air quality monitoring stations installed for real time data for standards enforcement Environmental inspectors trained and gazetted	No. of noise meters procured No of Air quality monitoring stations installed for real time data for standards enforcement No. of Environmental inspectors trained and gazetted	0	0	2 20 2	2 80 12	1 100 4	1 120 4
Plant and fleet management	ESWM	plants equipment and machinery repaired and serviced	No. of plants equipment and machinery repaired and serviced	60	32	46	47	50	52
		Trucks installed with GPS truckers	No. of Trucks installed with GPS truckers	60	21	0	29	21	10

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Environmental Management, Protection and compliance									
		skips repaired	No. of skips repaired	25	8	12	39	24	36
Solid Waste management		waste segregation unit constructed	No. of waste segregation unit constructed	1	0	1	1	1	1
		Organic Waste Composting hub constructed	No. of Organic Waste Composting hub constructed	2	0	2	2	1	1
		Material recovery facility established	No. of Material recovery facility established	2	0	1	1	1	1
		Assorted tools and equipment procured	No. of Assorted tools and equipment procured	500	500	500	500	500	500
		KM of access road maintained	No. of KM of access road maintained	2.5km	1.5KM	2.5K	2.5KM	2.5KM	2.5KM
		Skips platforms constructed	No. of Skips platforms constructed	12	1	40	40	26	39
		waste collection skips bins procured	No. of waste collection skips bins procured	50	42	150	150	200	250
		skip loader procured	No. of skip loader procured	1	0	2	2	2	2
		color coded waste collection bins/triple /single litter bins purchased	No. of color-coded waste collection bins/triple /single litter bins purchased	50	42	200	200	220	280
		Personnel Protective Equipment (PPE) tools, &	No. of Personnel Protective Equipment (PPE) tools, &	500	1000	800	800	1500	1500

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Environmental Management, Protection and compliance									
		Pharmaceutical items procured	Pharmaceutical items procured						
		Color-coded waste collection liner bags purchased	No. of color-coded waste collection liner bags purchased	10,000	8000	10,000	10,000	10,000	10,000
		Sanitary landfill cells operationalized	No. of sanitary landfill cells operationalized	1	0	1	1	1	1
		Asbestos landfill operationalized	No. of Asbestos landfill operationalized	1	0	1	1	1	1
		Decommissioned and rehabilitated open dumpsites	No. of decommissioned and rehabilitated open dumpsites	1	0	1	1	1	1
		Compactors procured	No. of compactors procured	1	1	5	5	1	1
		Bulldozers procured	No. of bulldozers procured	1	0	1	1	0	1
		Excavator procured	No. of excavator procured	1	0	1	1	0	1

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Planned Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Natural Resources and Forest Conservation and Management									
Improved natural resources and tree cover									
Legal, Regulatory Frameworks, Plans and strategies	Natural resources and forestry	Policies, bills/Acts, Regulation, plans and strategies related to Natural resources and forestry formulated, adopted, reviewed and implemented.	No. of policies, bills/Acts, regulation, plans and strategies formulated, adopted,	2	2(Draft)	1	2	1	1

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Planned Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Natural Resources and Forest Conservation and Management									
			reviewed and implemented						
Forest management services		Tree nurseries Established and expanded	Tree nurseries established and expanded	3	4	5	5	5	5
		Tree, fruit and flowers seedlings transplanted	No. of tree, fruit and flowers seedlings transplanted in schools, churches, road reserves, farms and public spaces	80,000	170,824	300,000	150,000	150,000	200,000
Greening of public spaces	Natural resources and forestry	Public spaces, established, maintained and protected	No. of parks, gardens and public areas established, maintained and protected	4	7	7	7	7	7
		Green spaces database established and a GIS map developed	No. of Green space database report and a map developed	1	1	1	1	1	1
Mining services		Quarries and Minerals database updated	Quarries and Mineral Database report updated	1	1	1	1	1	1
	Natural resources and forestry	Quarries and Mineral GIS Map developed and updated	Quarries and Mineral GIS Map developed and updated	1	1	1	1	1	1

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Planned Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Natural Resources and Forest Conservation and Management									
Water Catchment Conservation and Rehabilitation		rivers, wetlands and catchment areas conserved	Number of rivers, wetlands and catchment areas conserved	4	16	16	16	16	16
		Trees/bamboo seedlings grown in rivers, wetlands and catchment areas	Number of trees/bamboo seedlings grown in rivers, wetlands and catchment areas	20,000	54,200	30,000	30,000	32,000	35,000
		Community/stakeholders sensitized	Number of groups sensitized	4	16	16	16	16	16

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Climate Change Mitigation and Adaptation									
Outcome: Increased uptake of renewable energy, reduced carbon footprint and enhanced resilience to climate change impacts									
Policy, Regulatory and institutional Framework	Energy and climate change	Policies, bills and regulations formulated, adopted, implemented and reviewed	No. of policies, bills and regulations formulated, adopted, implemented and reviewed	2	2 drafts	2	2	2	2
		Kiambu County Climate Change Policy Formulated and Implemented	No. of Kiambu County Climate Change Policy Formulated and Implemented	1	1(draft)	1	1	1	1

Programme:	Delivery unit	Key Outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target (baseline) 2025/26	Targets 2026/2027	Planned Targets 2027/2028	Planned Targets 2028/2029
Climate Change Mitigation and Adaptation									
		County Energy Policy Formulated and implemented	No. of County Energy Policy Formulated and implemented	1	1(draft)	1	1	1	1
		Climate Change Action Plan (CCCAP)developed and approved	No. of Climate Change Action Plan (CCCAP) developed and approved	1	1	1	1	1	1
		County Energy Plan (CEP) Formulated and implemented	No. of County Energy Plan (CEP) Formulated and implemented	1	1	1	1	1	1
		Communication strategies developed and implemented	No. of communication strategies developed and implemented	1	0	1	1	1	1
		Energy and Climate change Action Plans and strategies developed implemented and reviewed	No. of Energy and Climate Change Action Plans and strategies developed implemented and reviewed	2	2	2	2	1	1
		Operational County Climate Change Units	No. of operational County Climate Change Unit	1	1	1	1	1	1
		Functional County Climate Change and Energy Committees	No. of functional County Climate Change and Energy Committees	74	74	74	74	74	74
Climate Action		Mainstreaming of climate change in county sectors (Agriculture, Water,	No. of key sectors in Agriculture, water, environment and other	4	4	4	4	5	6

Programme:	**Delivery unit**	**Key Outputs**	**Key performance indicators**	**Target 2024/25**	**Actual achievement 2024/25**	**Target (baseline) 2025/26**	**Targets 2026/2027**	**Planned Targets 2027/2028**	**Planned Targets 2028/2029**
Climate Change Mitigation and Adaptation									
		Environment, infrastructure)	infrastructure supported						
		Solar /electric demonstration charging stations/hubs established and maintained	No. of solar /electric charging stations/hubs established and maintained	0	0	3	2	3	4
		Energy management measures undertaken	No. of energy audits undertaken	1	0	6	6	10	10
		Functional resource centers	No. of energy and climate change resources centers established	1	0	1	1	1	1
		County premises/facilities that have adopted /integrated the use of renewable energy in their operations	No. of county premises/facilities that have adopted /integrated the use of renewable energy in their operations	3	0	3	3	3	3
		Institutions that have adopted the use of clean cooking technologies and fuels	No. of institutions that have adopted the use of clean cooking technologies and fuels	3	0	3	3	3	3
Training, capacity building, and public awareness		Awareness on energy and climate change created	No. of awareness campaigns/trainings undertaken	12	63	12	12	12	12

Vote 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0109024060 Sp9.2 Water supply infrastructure development	214,500,000	220,935,000	227,563,049
011024060 Sp 10.2 Forest management and Landscaping	11,300,000	11,639,000	11,988,170
0111014060 Sp11.1 County environmental monitoring and management	50,000,000	51,500,000	53,045,000
0112024060 Sp12.2 Climate Actions	239,000,000	246,170,000	253,555,100
1002014060 SP 2 General administration and support services	548,500,000	564,954,987	581,903,637
Total Expenditure for Vote 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES	**1,063,300,000**	**1,095,198,987**	**1,128,054,956**

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**565,800,000**	**582,773,987**	**600,257,207**
2100000 Compensation to Employees	335,182,498	345,237,970	355,595,110
2200000 Use of Goods and Services	189,868,037	195,564,069	201,430,991
2600000 Current Transfers to Govt. Agencies	21,000,000	21,630,000	22,278,900
2700000 Social Benefits	5,634,665	5,803,704	5,977,816
3100000 Non Financial Assets	3,205,200	3,301,356	3,400,396
4100000 Financial Assets	10,909,600	11,236,888	11,573,994
Capital Expenditure	**497,500,000**	**512,425,000**	**527,797,749**
2600000 Capital Transfers to Govt. Agencies	238,000,000	245,140,000	252,494,200
3100000 Non Financial Assets	229,500,000	236,385,000	243,476,549
4100000 Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**1,063,300,000**	**1,095,198,987**	**1,128,054,956**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0109004060 P Water Resources Management and Sanitation services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**214,500,000**	**220,935,000**	**227,563,049**
2600000 Capital Transfers to Govt. Agencies	15,000,000	15,450,000	15,913,500
3100000 Non Financial Assets	169,500,000	174,585,000	179,822,549
4100000 Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**214,500,000**	**220,935,000**	**227,563,049**

0109024060 Sp9.2 Water supply infrastructure development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**214,500,000**	**220,935,000**	**227,563,049**
2600000 Capital Transfers to Govt. Agencies	15,000,000	15,450,000	15,913,500
3100000 Non Financial Assets	169,500,000	174,585,000	179,822,549
4100000 Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**214,500,000**	**220,935,000**	**227,563,049**

0110004060 P10 Natural Resources, Forest Conservation and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,300,000**	**1,339,000**	**1,379,170**
2200000 Use of Goods and Services	650,000	669,500	689,585
3100000 Non Financial Assets	650,000	669,500	689,585
Capital Expenditure	**10,000,000**	**10,300,000**	**10,609,000**
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**11,300,000**	**11,639,000**	**11,988,170**

011024060 Sp 10.2 Forest management and Landscaping

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,300,000**	**1,339,000**	**1,379,170**

011024060 Sp 10.2 Forest management and Landscaping

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2200000 Use of Goods and Services	650,000	669,500	689,585
3100000 Non Financial Assets	650,000	669,500	689,585
Capital Expenditure	**10,000,000**	**10,300,000**	**10,609,000**
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**11,300,000**	**11,639,000**	**11,988,170**

0111004060 P11 Environmental Management and Compliance

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

0111014060 Sp11.1 County environmental monitoring and management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

011204060 P12 Climate Change Mitigation and Adaptation

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**16,000,000**	**16,480,000**	**16,974,400**
2600000 Current Transfers to Govt. Agencies	16,000,000	16,480,000	16,974,400
Capital Expenditure	**223,000,000**	**229,690,000**	**236,580,700**
2600000 Capital Transfers to Govt. Agencies	223,000,000	229,690,000	236,580,700
Total Expenditure	**239,000,000**	**246,170,000**	**253,555,100**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0112024060 Sp12.2 Climate Actions

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**16,000,000**	**16,480,000**	**16,974,400**
2600000 Current Transfers to Govt. Agencies	16,000,000	16,480,000	16,974,400
Capital Expenditure	**223,000,000**	**229,690,000**	**236,580,700**
2600000 Capital Transfers to Govt. Agencies	223,000,000	229,690,000	236,580,700
Total Expenditure	**239,000,000**	**246,170,000**	**253,555,100**

Part l: Summary of Human Resource Requirements

Programme code	Programme title	Designation position title	Job Group	Authorized Staff Establishment	In-Post as at 30th June 2025	2025/26	2026/27	2027/28	2028/29
						Funded position	Positions to be Funded	Positions to be Funded	Positions to be Funded
401…	Administration, Planning and support services	County Executive Committee Member	T	1	1	1			
		Chief Officer	S	2	1	1			
		TOTAL		**3**	**2**	**2**			
Directorate Of Water & Sanitation									
201…	Directorate Of Water & Sanitation	Director Water and Sanitation	R	1	0	0	1	0	0
		Deputy Director Water and Sanitation	Q	1	1	1	0	0	0
		Assistant Director Water and Sanitation	P	2	1	1	1	0	0
		Senior Superintending Engineer (Water and Sewerage)	N	4	1	1	0	2	3
		Superintending Engineer (Water and Sewerage)	M	4	1	1	0	2	2
		Assistant Engineer I (Water and Sewerage)	L	8	1	1	0	3	3
		Assistant Engineer II (Water and Sewerage)	K	12	0	0	0	9	9
		Chief Superintending Geologist (water)	P	1	0	0	0	0	0
		Senior Superintending Geologist (water)	N	1	1	1	0	1	1
		Geologist II (Water)	L	1	0	0	0	1	1
		Assistant Geologist (Water)	K	1	0	0	0	0	0
		Principal Superintendent Water	N	3	0	0	0	3	3
		Principal Superintendent Water Engineering	N	3	0	0	0	3	3
		Chief Superintendent Water Engineering	M	3	0	0	0	2	2
		Senior Superintendent Water Engineering	L	3	1	1	0	2	2

		Superintendent Water Engineering	K	3	0	0	0	2	2
		Senior Inspector Water Engineering	J	3	0	0	0	2	2
		Inspector Water Engineering	H	3	0	0	0	2	2
		Principal Superintendent Geologist (Water)	N	3	0	0	0	0	0
		Chief Superintendent Geologist (Water)	M	3	0	0	0	0	0
		Senior Superintendent Geologist (Water)	L	3	0	0	0	0	0
		Superintendent Geologist (Water)	K	3	0	0	0	0	0
		Senior Inspector Geologist (Water)	J	3	0	0	0	3	3
		Inspector Geologist (Water)	H	3	0	0		3	3
		Principal Superintendent Electrical (MVP)	N	3	0	0	0	0	0
		Chief Superintendent Electrical (MVP)	M	3	0	0	0	1	1
		Senior Superintendent Electrical (MVP)	L	3	1	1	0	2	2
		Superintendent Electrical (MVP)	K	3	0	0	0	2	2
		Senior Inspector Electrical (MVP)	J	3	0	0	0	2	2
		Inspector Electrical (MVP)	H	3	0	0	0	2	2
		Principal Superintendent Land Surveyor Assistant	N	3	0	0	0	0	0
		Chief Superintendent Land Surveyor Assistant	M	3	0	0	0	0	
		Senior Superintendent Land Surveyor Assistant	L	3	0	0	0	0	
		Superintendent Electrical Land Surveyor Assistant	K	3	0	0	0	0	1
		Senior Inspector Electrical Land Surveyor Assistant	J	3	0	0	0	2	2
		Inspector Electrical Land Surveyor Assistant	H	3	0	0	0	2	2
		Principal Superintendent Water Supply ana Sanitation	N	4	0	0	0		
		Chief Superintendent Water Supply ana Sanitation	M	4	1	1	0		
		Senior Superintendent Water Supply ana Sanitation	L	6	3	3	0		
		Superintendent Water Supply and Sanitation	K	12	0	0	0		
		Senior Inspector Water Supply and Sanitation	J	12	0	0	0	4	4

		Inspector Water Supply insanitation	H	12	0	0	0	4	4
		Principal Superintendent Hydrologist Assistant	N	4	2	2	0		
		Chief Superintendent Hydrologist Assistant	M	3	0	0	0		
		Senior Superintendent Hydrologist Assistant	L	3	1	1	0		
		Superintendent Hydrologist Assistant	K	3	0	0	0		
		Senior Inspector Hydrologist Assistant	J	3	0	0	0		
		Inspector Hydrologist Assistant	H	3	0	0	0		
		Principal Superintendent Building	N	2	0	0	0		
		Chief Superintendent Building	M	4	0	0	0		
		Senior Superintendent Building	L	4	4	4	0		
		Superintendent Building	K	2	0	0	0		
		Senior Inspector Building	J	2	0	0	0	1	1
		Inspector Building	H	2	0	0	0	1	1
		TOTAL		**196**	**15**	**15**	**2**	**63**	**65**
		DIRECTORATE OF RENEWABLE ENERGY & CLIMATE CHANGE							
No.		**Resource Category**	**Job Group**	**Authorized Staff Establishment**	**In-Post**	**2025/2026 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
							Positions to be Funded	**Positions to be Funded**	**Positions to be Funded**
501…	Directorate Of Renewable Energy & Climate Change	Director Renewable Energy and Climate Change	R	1	1	1			
		Deputy Director Climate Change	Q	1	1	1			
		Assistant Director Climate Change	P	1	0	0			
		Principal Climate Change Officer	N	1	0	0			
		Chief Climate Change Officer	M	2	0	0			
		Senior Climate Change Officer	L	4	0	0			
		Climate Change Officer 1	K	12	1	1	4	3	3
		Deputy Director Renewable Energy	Q	1	0	0			
		Assistant Director Renewable Energy	P	1	1	1			

		Principal Renewable Energy Officer	N	2	0	0			
		Chief Renewable Energy Officer	M	2	0	0			
		Senior Renewable Energy Officer	L	4	0	0			
		Renewable Energy Officer I	K	6	0	0	2	2	2
		Renewable Energy Officer II	J	12	0	0	4	4	4
		Senior Principal Renewable Energy Assistant	P	1	0	0			
		Principal Renewable Energy Assistant	N	1	0	0			
		Chief Renewable Energy Assistant	M	2	0	0			
		Senior Renewable Energy Assistant	L	4	0	0			
		Renewable Energy Assistant I	K	6	0	0			
		Renewable Energy Assistant II	J	6	0	0			
		Renewable Energy Assistant III	H	6	0	0			
		Support Staff II	B	10	0	0			
		TOTAL		**86**	**4**	**4**	**10**	**9**	**9**
	DIRECTORATE OF ENVIRONMENT AND WASTE MANAGEMENT								
No.			**Job Group**	**Authorized Staff Establishment**	**In-Post**	**2025/2026 Funded Positions**	**2026/27 Positions to be Funded**	**2027/28 Positions to be Funded**	**2028/29 Positions to be Funded**
101…	Directorate Of Environment and Waste Management	Director Environment	R	1	1	1			1
		Deputy Director Environment	Q	1	0	0			
		Assistant Director Environment	P	4	2	2			2
		Principal Environment Officer	N	8	2	2	4	2	
		Chief Environment Officer	M	8	1	1	6		
		Senior Environment Officer	L	10	5	5	6		
		Environment Officer	K	12	4	4	12		
		Principal Plant Operator	J	4	0	0	4		6
		Chief Plant Operator	H	4	0	0	4		
		Senior Plant Operator	G	4	0	0	4		
		Plant Operator 1	F	6	0	0	6		6
		Plant Operator II	E	8	0	0	8		

		Plant Operator III	D	12	8	8	10		
		Principal Driver	J	12	0	0	12		
		Chief Driver	H	20	4	4	18		10
		Senior Driver	G	6	0	0	6		
		Driver I	F	6	0	0	6		
		Driver II	E	6	0	0	6		
		Driver III	D	6	0	0	6		6
		Cleansing Supervisor I	G	13	0	0	13		10
		Cleansing Supervisor 2a	F	13	0	0	13		10
		Support Staff Supervisor	E	35	0	0	35		30
		Senior Support Staff	D	366	0	0	300		300
		Support Staff I	C	330	0	0	330		330
		Support Staff II	B	696	366	366	330		330
		TOTAL		**1591**	**393**	**393**	**113 9**	**2**	**104 1**
		Directorate Of Forestry and Natural Resources							
No.		**Resource Category**	**Job Group**	**Authorized Staff Establishment**	**In-Post**	**2025/2026 Funded Positions**	**2026/27 Positions to be Funded**	**2027/28 Positions to be Funded**	**2028/29 Positions to be Funded**
301	**Directorate Of Forestry and Natural Resources**	Director Forestry and Natural Resources	R	1	1	1	**0**	**0**	**0**
		Deputy Director Forestry and Natural Resources	Q	1	0	0	**0**	**0**	**0**
		Asst. Director Forestry and Natural Resources	P	2	1	1	**1**	**0**	**1**
		Principal Forester	N	3	0	0	**0**	**0**	**2**
		Chief Forester	M	3	0	0	**0**	**0**	**0**
		Senior Forester	L	6	0	0	**2**	**0**	**4**
		Forester I	K	6	2	2	**2**	**2**	**0**
		Forester II	J	12	0	0	**2**	**4**	**2**
		Forester III	H	12	0	0	**0**	**0**	**0**
		Principal Natural Resources Forester	N	2	0	0	**0**	**0**	**0**
		Chief Natural Resource Officer	M	2	0	0	**0**	**0**	**1**
		Senior Natural Resources Officer	L	6	0	0	**0**	**0**	**2**
		Natural Resources Officer	K	6	0	0	**2**	**2**	**2**
		Chief Superintending Landscaping Architect	P	1	0	0	**0**	**0**	**0**
		Senior Superintending Landscaping Architect	N	1	0	0	**0**	**0**	**0**

		Senior Landscaping Architect	M	1	0	0	**1**	**0**	**0**
		Landscaping Architect I	L	1	0	0	**0**	**0**	**0**
		Landscaping Architect II	K	1	0	0	**0**	**1**	**1**
		Cleansing Supervisor I	G	12	1	1	**4**	**3**	**4**
		Cleansing Supervisor 2a	F	12	0	0	**2**	**2**	**2**
		Support Staff Supervisor	E	12	0	0	**4**	**4**	**4**
		Senior Support Staff	D	120	0	0	**0**	**0**	**0**
		Support Staff I	C	120	0	0	**40**	**40**	**40**
		Support Staff II	B	120	3	3	**100**	**20**	**0**
		TOTAL		**463**	**8**	**8**	**160**	**78**	**65**
		GRAND TOTAL		**2339**	**422**	**422**	**1311**	**152**	**1180**

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4067000301 Natural Resources	**2220200 Routine Maintenance - Other Assets**	**650,000**	**669,500**	**689,585**
	2220299 Routine Maintenance - Other As	650,000	669,500	689,585
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	**650,000**	**669,500**	**689,585**
	3111404 Research Allowance	650,000	669,500	689,585
	Gross Expenditure..................... KShs.	**1,300,000**	**1,339,000**	**1,379,170**
	Net Expenditure..................... KShs.	**1,300,000**	**1,339,000**	**1,379,170**
4067000300 Natural Resources	**Net Expenditure..................... KShs.**	**1,300,000**	**1,339,000**	**1,379,170**
4067000401 Administration	**2110100 Basic Salaries - Permanent Employees**	**218,564,256**	**225,121,183**	**231,874,819**
	2110200 Basic Wages - Temporary Employees	**93,904,865**	**96,722,010**	**99,623,671**
	2110202 Casual Labour - Others	93,904,865	96,722,010	99,623,671
	2110300 Personal Allowance - Paid as Part of Salary	**4,029,600**	**4,150,488**	**4,275,002**
	2110315 Extraneous Allowance	4,029,600	4,150,488	4,275,002
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**18,683,777**	**19,244,289**	**19,821,618**
	2120101 Employer Contributions to National Social Security Fund	2,039,816	2,101,010	2,164,040
	2120103 Employer Contribution to Staff Pensions Scheme	16,643,961	17,143,279	17,657,578
	2210100 Utilities Supplies and Services	**1,310,400**	**1,349,712**	**1,390,202**
	2210101 Electricity	655,200	674,856	695,101
	2210102 Water and sewerage charges	655,200	674,856	695,101
	2210200 Communication, Supplies and Services	**3,931,120**	**4,049,053**	**4,170,524**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,876,000	3,992,280	4,112,048
	2210203 Courier and Postal Services	55,120	56,773	58,476
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,024,000**	**4,144,720**	**4,269,061**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	515,000	530,450
	2210302 Accommodation - Domestic Travel	824,000	848,720	874,181
	2210303 Daily Subsistence Allowance	1,500,000	1,545,000	1,591,350
	2210309 Field Allowance	1,200,000	1,236,000	1,273,080
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,440**	**1,480**	**1,528**
	2210401 Travel Costs (airlines, bus, railway, etc.)	360	370	382
	2210402 Accommodation	360	370	382
	2210403 Daily Subsistence Allowance	360	370	382
	2210404 Sundry Items (e.g. airport tax, taxis, etc…)	360	370	382
	2210500 Printing , Advertising and Information Supplies and Services	**1,091,680**	**1,124,430**	**1,158,163**
	2210502 Publishing and Printing Services	471,680	485,830	500,405
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	120,000	123,600	127,308
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	515,000	530,450
	2210700 Training Expenses	**2,158,960**	**2,223,728**	**2,290,440**
	2210701 Travel Allowance	837,760	862,892	888,779
	2210704 Hire of Training Facilities and Equipment	250,000	257,500	265,225

VOTE R4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210710 Accommodation Allowance	551,200	567,736	584,768
	2210711 Tuition Fees	520,000	535,600	551,668
	2210800 Hospitality Supplies and Services	**2,800,000**	**2,884,000**	**2,970,520**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,300,000	2,369,000	2,440,070
	2210802 Boards, Committees, Conferences and Seminars	500,000	515,000	530,450
	2210900 Insurance Costs	**39,961,103**	**41,159,935**	**42,394,733**
	2210903 Plant, Equipment and Machinery Insurance	1,102,400	1,135,472	1,169,536
	2210904 Motor Vehicle Insurance	7,148,915	7,363,382	7,584,283
	2210910 Medical Insurance	27,269,788	28,087,881	28,930,518
	2210999 Insurance Costs - Other (Budge	4,440,000	4,573,200	4,710,396
	2211000 Specialised Materials and Supplies	**6,651,250**	**6,850,787**	**7,056,311**
	2211016 Purchase of Uniforms and Clothing - Staff	6,651,250	6,850,787	7,056,311
	2211100 Office and General Supplies and Services	**9,033,767**	**9,304,779**	**9,583,922**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	3,000,000	3,090,000	3,182,700
	2211102 Supplies and Accessories for Computers and Printers	680,830	701,254	722,292
	2211103 Sanitary and Cleaning Materials, Supplies and Services	5,352,937	5,513,525	5,678,930
	2211200 Fuel Oil and Lubricants	**83,000,000**	**85,490,000**	**88,054,700**
	2211201 Refined Fuels and Lubricants for Transport	83,000,000	85,490,000	88,054,700
	2211300 Other Operating Expenses	**3,205,720**	**3,301,891**	**3,400,947**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	130,720	134,641	138,680
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	300,000	309,000	318,270
	2211310 Contracted Professional Services	2,200,000	2,266,000	2,333,980
	2211399 Other Operating Expenses - Oth	575,000	592,250	610,017
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**24,940,677**	**25,688,897**	**26,459,564**
	2220101 Maintenance Expenses - Motor Vehicles	24,940,677	25,688,897	26,459,564
	2220200 Routine Maintenance - Other Assets	**7,107,920**	**7,321,157**	**7,540,791**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	6,901,920	7,108,977	7,322,246
	2220205 Maintenance of Buildings and Stations -- Non-Residential	206,000	212,180	218,545
	2640400 Other Current Transfers, Grants and Subsidies	**5,000,000**	**5,150,000**	**5,304,500**
	2640499 Other Current Transfers - Othe	5,000,000	5,150,000	5,304,500
	2710100 Government Pension and Retirement Benefits	**5,634,665**	**5,803,704**	**5,977,816**
	2710102 Gratuity - Civil Servants	5,634,665	5,803,704	5,977,816
	3111000 Purchase of Office Furniture and General Equipment	**2,555,200**	**2,631,856**	**2,710,811**
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,060,000	2,121,800
	3111005 Purchase of Photocopiers	104,000	107,120	110,333
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	451,200	464,736	478,678
	4130200 Payable from Previous Financial Periods	**10,909,600**	**11,236,888**	**11,573,994**
	4130299 Payables from Previous Financial Period - Other (Budget)s	10,909,600	11,236,888	11,573,994
	Gross Expenditure..................... KShs.	**548,500,000**	**564,954,987**	**581,903,637**

VOTE R4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	Net Expenditure..................... KShs.	**548,500,000**	**564,954,987**	**581,903,637**
4067000400 Administration	**Net Expenditure..................... KShs.**	**548,500,000**	**564,954,987**	**581,903,637**
4067000501 Renewable Energy and Climate Change	**2640400 Other Current Transfers, Grants and Subsidies**	**16,000,000**	**16,480,000**	**16,974,400**
	2640499 Other Current Transfers - Othe	16,000,000	16,480,000	16,974,400
	Gross Expenditure..................... KShs.	**16,000,000**	**16,480,000**	**16,974,400**
	Net Expenditure..................... KShs.	**16,000,000**	**16,480,000**	**16,974,400**
4067000500 Renewable Energy and Climate Change	**Net Expenditure..................... KShs.**	**16,000,000**	**16,480,000**	**16,974,400**
	TOTAL NET EXPENDITURE FOR VOTE R4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES	**565,800,000**	**582,773,987**	**600,257,207**

VOTE 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4067000101 Environment	**3110200 Construction of Building**	12,000,000	12,360,000	12,730,800
	3110299 Construction of Buildings - Ot	12,000,000	12,360,000	12,730,800
	3110300 Refurbishment of Buildings	16,000,000	16,480,000	16,974,400
	3110399 Refurbishment of Buildgs - Oth	16,000,000	16,480,000	16,974,400
	3110500 Construction and Civil Works	2,000,000	2,060,000	2,121,800
	3110504 Other Infrastructure and Civil Works	2,000,000	2,060,000	2,121,800
	3110700 Purchase of Vehicles and Other Transport Equipment	14,000,000	14,420,000	14,852,600
	3110799 Purchase of Vehicles & Other T	14,000,000	14,420,000	14,852,600
	3110900 Purchase of Household Furniture and Institutional Equipment	6,000,000	6,180,000	6,365,400
	3110901 Purchase of Household and Institutional Furniture and Fittings	6,000,000	6,180,000	6,365,400
	Gross Expenditure................... KShs.	**50,000,000**	**51,500,000**	**53,045,000**
	NET EXPENDITURE KShs.	**50,000,000**	**51,500,000**	**53,045,000**
4067000100 Environment	**NET EXPENDITURE KShs.**	**50,000,000**	**51,500,000**	**53,045,000**
4067000201 Water	**2640500 Other Capital Grants and Transfers**	15,000,000	15,450,000	15,913,500
	2640503 Other Capital Grants and Transfers	15,000,000	15,450,000	15,913,500
	3110500 Construction and Civil Works	169,500,000	174,585,000	179,822,549
	3110502 Water Supplies and Sewerage	46,500,000	47,895,000	49,331,850
	3110504 Other Infrastructure and Civil Works	42,927,000	44,214,810	45,541,254
	3110599 Other Infrastructure and Civil Works	80,073,000	82,475,190	84,949,445
	4130200 Payable from Previous Financial Periods	30,000,000	30,900,000	31,827,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	30,000,000	30,900,000	31,827,000
	Gross Expenditure................... KShs.	**214,500,000**	**220,935,000**	**227,563,049**
	NET EXPENDITURE KShs.	**214,500,000**	**220,935,000**	**227,563,049**
4067000200 Water	**NET EXPENDITURE KShs.**	**214,500,000**	**220,935,000**	**227,563,049**
4067000301 Natural Resources	**3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals**	5,000,000	5,150,000	5,304,500
	3111305 Purchase of tree seeds and seedlings	5,000,000	5,150,000	5,304,500
	3111500 Rehabilitation of Civil Works	5,000,000	5,150,000	5,304,500
	3111504 Other Infrastructure and Civil Works	5,000,000	5,150,000	5,304,500
	Gross Expenditure................... KShs.	**10,000,000**	**10,300,000**	**10,609,000**
	NET EXPENDITURE KShs.	**10,000,000**	**10,300,000**	**10,609,000**
4067000300 Natural Resources	**NET EXPENDITURE KShs.**	**10,000,000**	**10,300,000**	**10,609,000**
4067000601 Promotion of Primary Health Care Headquarters	**2640500 Other Capital Grants and Transfers**	223,000,000	229,690,000	236,580,700
	2640503 Other Capital Grants and Transfers	223,000,000	229,690,000	236,580,700
	Gross Expenditure................... KShs.	**223,000,000**	**229,690,000**	**236,580,700**
	NET EXPENDITURE KShs.	**223,000,000**	**229,690,000**	**236,580,700**
4067000600 FLLoCA	**NET EXPENDITURE KShs.**	**223,000,000**	**229,690,000**	**236,580,700**
	TOTAL NET EXPENDITURE FOR VOTE 4067000000 WATER, ENVIRONMENT AND NATURAL RESOURCES Kshs.	**497,500,000**	**512,425,000**	**527,797,749**

4068000000 Health Services.

Part A: Vision

An efficient, effective and high-quality health care system that is accessible, equitable and affordable for every person in Kiambu County.

PART B. Mission

To provide health services that is equitable, accessible and accountable to the people of Kiambu County through participatory leadership

PART C: performance overview and Rationale Funding

i. Mandates

Mandates of the Health subsector are derived from Schedule 4, Section 2 of the Constitution, which assigns County Government the following functions:

a) County health facilities and pharmacies
b) Ambulance services
c) Promotion of Primary Health Care
d) Licensing and control of undertakings that sell food to the public
e) Veterinary services (excluding regulation of the profession)
f) Cemeteries, funeral parlors and crematories
g) Refuse removal, refuse dumps, and solid waste disposal
h) Nutrition and Dietetics

ii. Performance highlights; Major achievements based on the planned outputs/services for the financial years 2022/23-2024/25 budget;

1. Administration, Planning and Support Services

- Completed Ruiru Central store and Lusigetti medical wards and a Modern funeral home at Gatundu level 5 hospital.
- Completion of Bibirioni level 4 hospital, Githunguri level 4 hospital, and Lari level 4 hospital was ongoing all at various levels of completion.
- Construction of Kahawa Sukari Health Facility, Thogoto, Karuri, Gachororo, Ndenderu-Ruaka, Ndumberi, Gathiga, and Ndeiya are at completion stages.
- Construction of Kiawaroga, Gitaru, Kiganjo, Gatuanyaga, Maguguni, Ndururumo, Mutonya, Gitaru, Uthiru, and Igegania health facilities was ongoing
- Renovated and refurbished Gituamba, Ngorongo, Kihara phase 1, Gachege, Gathanga, Gachika, Kinale, Kahuho, Karuri, Mugutha hospitals while renovation of 5 Health facilities is ongoing all at various stages of completion
- Constructed Thogoto, and Gachika, Makwa, Karia, Ndenderu ruaka, Ruiru, Ngoliba, Bibirioni, Ndururumo, Mutonya perimeter fences.
- Ongoing construction of Kihara and Kahawa sukari perimeter fences.
- Constructed ablution blocks at Gachika, Kagwe, Kahuho, Ndenderu-Ruaka, health facilities while Kahawa Sukari and Maguguni are ongoing.
- Established radiology departments at Lusigetti, Tigoni, Kiambu, Thika, and Kihara health facilities while Nyanthuna, Wangige, Kigumo and Lari are ongoing.
- Constructed maternity units at Karia and Kigumo health facilities.
- Routine maintenance and servicing of ambulances and utility vehicles.

- Expanded bed capacity in most facilities.
- Procured medical waste truck and medical drugs for distribution of HPTs.
- Sensitized HCWs on the new revised HIV M&E data collection tools and nutrition data collection and reporting tools.
- Conducted Data Quality Audits (DQAs) for different health programmes and health facilities.
- Rolled out electronic community health information system (E-chis) as well as training and equipping county personnel on use of SPICE APP in management of NCDs.
- Equipped and digitized health facilities to integrate modern technologies for efficient billing, claims processing, and communication with NHIF/SHA to enhance efficient service delivery.
- Trained CHPs on SHA registration (community assisted SHA registration).
- Rolled out the Social Health Insurance Fund (SHIF, SHA) platform across facilities, which included sensitization, account creation, training and user support.
- Recruited 26 Clinical Officers, 82 Nurses, 50 Medical Officers and inducted the newly recruited staff.
- Transitioned 49 former MSF Belgium staff to county payroll.

2. Curative and Rehabilitative Services

- Established a fully functional dental clinic at Thika level 5 and commissioned a new fully equipped dental unit in Ruiru Level 4 through PPP with NIBS College.
- Set and equipped a palliative care center at Ruiru level 4 hospital.
- Provided equipment for small labs. 85% of Laboratories also received lab reagents.
- Ensured quality assurance systems are in place in the laboratories.
- Procured 3 blood gas analyzers.
- Conducted CAPA (Corrective and preventive actions) in all HIV Testing points facilities.
- Distributed and installed x-ray machines at Kiambu L5, Thika L5, Lari L4 and Lusigetti L4 hospitals.
- Distributed and installed 8 ultrasound machines in various facilities.
- Procured 4 digital x-ray in Tigoni, Gatundu, Igegania and Ruiru hospitals.
- Procured 4 digital IOPA x-ray equipment for Thika level 5, Tigoni, Ruiru and Wangige level 4 hospitals.
- Renovated Thika Dental unit through a collaboration with Mt. Kenya University.
- Provided critical care services across the county; great achievement with ICU/HDU centres.
- Provided oxygen concentrators in hospitals.
- Received donations for Pulse Oximeters for assessing Oxygen saturation in the management of Pneumonia.
- Trained healthcare workers on Competency based curriculum (CBC) in Diabetes and hypertension.
- Conducted continuous /ongoing spot checks in the digitized facilities
- Weekly monitoring and reporting of NCD clinical services in the 42 NCD centers.
- Trained CHAs and CHPs on basic NCD modules.
- Sensitized 107,037 members of the community on tobacco control

- Conducted Integrated Management of Childhood Illness (IMNCI) mentorship to 60 facilities across the county.
- Trained on Neonatal /Small Child Quality of care Standards.

3. **Preventive and Promotive Health Services**

- Issued 82 environmental pollution control notices and were complied with.
- Inspected 1,322 health facilities for compliance with waste management guidelines, 149,433 food premises for compliance with minimum health requirements as well as issuing 46,630 premises with health licenses.
- Collected and analyzed 1,474 food and water samples.
- Trained 12 SC WASH officers and sensitized 223 Officers/CHAs/ HCWs on Infection Prevention Control (IPC)
- Conducted more than 100% deliveries through skilled birth attendants
- Supplemented pregnant women with Iron and folic
- Provided women of reproductive age with modern family planning
- Audited all maternal mortalities with the County Children Maternal Death Surveillance and Response (CMDSR) moving towards activating the perinatal death reviews in the main health facilities
- Conducted weekly monitoring of RH indicators per facility enabling the department to make prompt interventions required to improve quality of services offered.
- Conducted targeted support supervision in facilities across the County from the nursing directorate
- Conducted 301 outreaches on HPV and Covid 19 vaccination
- Fully immunized > 90 % of the children
- Carried out deworming during the Malezi Bora weeks & school health programme.
- Established 5 Baby friendly community units in Ruiru, Kiambu, Thika, Lari and Kikuyu sub counties.
- Formed of and trained 24 Mother-to-Mother support groups reaching 1,008 mothers in 12 sub counties.
- Trained 40 CHP on BFCI implementation and are currently doing baby friendly household visits targeting all households with pregnant women and children.
- Sensitized 196 health workers on Nutrition policies and guidelines,
- Trained 140 health workers on Maternal Infant and Young Child Nutrition (MIYCN)
- Carried out two semester Vitamin supplementation at a coverage of 90%
- Conducted investigation and cases geocoding of all AFP cases, case validation and 60 days follow up
- Responded to 100% outbreaks and events within 48 hours.
- Conducted polio campaigns for under-fives
- Designed, produced and disseminated 118,000 Information Education and Communication (IEC) materials to sensitize the public on various health issues.
- Commemorated all World Health Days.
- Initiated all HIV Identified mothers at ANC on ART, and issued 100% of exposed Infants with Prophylaxis.
- Provided 100% of clients who had potential HIV exposure with PEP within 72 hours.
- Linked 82% of HIV positive identified clients to care.

- Virally suppressed 96% of the clients on treatment.
- Retained 91% Prevention of Mother to Child Transmission (PMTCT) clients.
- Sensitized 142,416 community members on prevention of new HIV transmissions, teenage pregnancies and sexual gender-based violence.
- Notified and put on treatment all persons diagnosed with TB.
- Tested all the patients diagnosed for HIV. Among the HIV positive 100% were started on Anti-retroviral therapy (ART')
- 80% of the co-infected patients (TB-HIV) were put on ART, and TB preventive therapy was provided for eligible persons of the contacts.
- Conducted monthly review meetings for drug-resistant patients.
- Trained 180 HCWs on pediatric TB, 25 HCW from Faith based organizations on integrated TB and 32 HCWS on Drug resistant TB.
- Held 36 drug resistant TB review meetings
- Conducted joint malaria supervision for all the facilities in five Sub Counties; Juja, Gatundu South, Gatundu North, Ruiru and Thika.
- Distributed long-lasting insecticidal nets (LLINs) for the pregnant women and children under 1 year
- Visited 1,460,165 households for health promotion/ messages through the routine visits by the CHPs
- Screened 63,634 school going children for eye related conditions and reached 25,155 through treatment outreaches
- Screened 1,254,411 people at community level while 928,246 community people were reached in treatment outreaches
- Issued all the 3070 CHPs with the CHPs kits and mobile phones, and were trained on electronic Community health information systems (e-CHIS).
- Screened 34,531 people for TB at the community level.
- Traced and linked back to care 2,033 TB interrupters defaulters and 1,831 immunization defaulters.
- Conducted 1,449 health promotions sessions in different schools.
- Dewormed 1,145,455 school going children and screened 785,951 school going children for eye related conditions.

4. County Pharmaceutical Services

- Procured, stored, and distributed HPTs to facilities across the county through the central medical store (CMS).
- Coordinated Hospital FIF supplies, CMS activities & redistribution of all HPT supplies (including CHP Kits) as well as program commodity supplies i.e. ART, TB, Malaria, Family Planning.
- Coordinated and compiled of weekly HPT tracer reports: the data gives visibility on the availability status of HPTs in the facilities across the county.
- Provided Heat stable Carbetocin & Caffeine Citrate in County health facilities.
- Commodity management training for different cadres of healthcare workers in various health facilities across the County.
- Provided oversight and mentorship for good commodity management through supportive supervision meetings and commodity security committee meetings.

- Carried out data review meetings for commodity data generated from health facilities.
- Conducted patient safety monitoring through pharmacovigilance (PV) reporting, which included submission of Suspected adverse drug reactions (SADR), poor quality medicines (PQM) reports, medication error reports & adverse events following immunization (AEFI's).
- Launched county antimicrobial stewardship interagency committee (CASIC) & county infection prevention & control advisory committee (CIPCAC) costed work plan.

iii. Constraints and challenges in budget implementation and how they are being addressed

- Low budgetary allocation affecting implementation of programmes/projects/activities.
- Delay in disbursement of funds
- Accumulated pending bill delaying implementation of both ongoing and new projects
- Rising trend of Non-communicable diseases (NCDs) such as cancer, hypertension, heart diseases and diabetes exerting pressure on the health systems.
- Shortage of staff in critical areas affecting service delivery.
- Lack of vaccine for vaccine preventable diseases such as Yellow fever and Polio for international travelers, Typhim vaccine for food handlers, and Rabies vaccine.
- Limited specialized centers and specialized equipment
- Prolonged industrial strike by Health Care Workers
- Inadequate stocks and inconsistent supply of health commodities and products
- Lack of event-based surveillance systems in the entire county to help in early detection and reporting of signals
- Health programmes are heavily dependent on donor thus withdrawal/exit of partners affect implementation of programmes and projects
- Frequent breakdown of machines.

iv. Forward agenda; Major services/outputs to be provided in MTEF period 2026/27 – 2028/29 (the context which the budget is required)

In the 2026/27–2028/29 MTEF period, the department will complete ongoing infrastructure projects, renovate health facilities, construct new ablution blocks as well as perimeter fences. It will also maintain and service ambulances and strengthen the Health Management Information System and scale up implementation of UHC.

Additionally, the department will provide surgery and specialized services, offer basic and referral laboratory services, enhance NCDs and child health services, provide preventive and promotive health services as well as procurement and distribution of assorted equipment and Health Products and Technologies.

PART D: Strategic Objectives

	Programme Name	Objective
1.	Administration, Planning and Support Services	To ensure effective and efficient health service delivery
2.	Preventive and Promotive health services	Reduction in preventable health conditions
3.	Curative and rehabilitative Health Services	Promotion of curative health services in the county
4.	County Pharmaceutical Services	To offer quality pharmaceutical care services

PART E: Summary of Programme Key Outputs, Performance Indicators and Targets for FY 2024/25-2026/27

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
Administration services	Directorate of Administration and planning	Vehicles maintained/serviced	No. of vehicles maintained/serviced	27	24	35	35	35	35
		Laptops procured	No. of Laptops p	5	0	5	5	5	5
		Facilities supervised by CHMT/SCHMTs	No. of facilities supervised by CHMT/SCHMTs	107	49	107	107	107	107
		Service charters updated	No. of Service charters updated	20	8	103	20	20	-
		Customer care service units established	No. of customer care service units established	2	0	23	2	2	2
		Quarterly Planning Review Meetings conducted	No. of Review Meetings conducted	4	2	4	4	4	4
		Monthly Meetings Conducted	No. of meetings Conducted	12	12	12	12	12	12
		Facilities furnished	No. of facilities furnished	10	0	10	10	10	10
		Facilities equipped with ICT equipment and accessories	No. of facilities equipped with ICT equipment and accessories	10	3	10	10	10	10
		CCTV surveillance system enhanced	No. of facilities with CCTV surveillance system	2	0	2	2	2	2
		Facilities with laid down network cables	No. of facilities with laid down network cables	10	3	10	10	10	10
		Facilities connected with Stable and fast internet	No. of facilities connected with stable and fast internet	4	45	94	10	10	10

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		HF Provided with Intercom Connectivity	No. of facilities connected with intercom	2	0	2	4	4	4
		Plans and reports developed/prepared	No. of Plans and reports developed/prepared	4	4	4	4	4	4
		Quarterly M and E TWG's Conducted	No. of TWG's meetings conducted	4	0	4	4	4	4
Personnel service	Directorate of Administration and planning	Staffing for HRH recruited	No. of staff recruited	200	158	500	581	500	500
		Staff promoted	No. of staff promoted	500	3	500	500	500	500
		Staff appraised	No. of staff appraised	2,618	0	2,559	3,140	3,640	4,140
		Staff under insurance cover	No. of staff under insurance cover	2,618	2,618	2,559	3,140	3,640	4,140
		Staff remunerated	No. of staff remunerated	2,618	2,618	2,559	3,140	3,640	4,140
		CHMT Members supported for Management /leadership Courses	No. of CHMT Members supported	6	0	6	6	6	6
		SCHMT /HMT'S Members supported for Management /leadership Courses	No. of SCHMT /HMT'S Members supported	10	0	10	10	10	10
Finance services	Directorate of Administration and planning	Functional procurement committees in place	No. of functional procurement committees in place	14	14	14	14	14	14
		Budget allocated to Pending bills	Amount allocated for payment of pending bills	180M	120M	100M	150M	180M	200M

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
HMIS	Directorate of Administration and planning	Health Facilities with adequate health data collection tools	No. of HFs with adequate health data collection tools	112	0	112	117	117	117
		functional EMRs at the OPD installed	No. of HFs installed with functional EMRs at the OPD.	10	0	10	10	10	10
		Operating point of care EMRs at the comprehensive care units improved	No. of HFs with improved operating point of care EMRs at the comprehensive care units	30	9	30	21	21	21
		Queue management system adopted	No of HFs with queue management system adopted	14	0	14	10	14	14
		Health facilities visited for DQA	No. of HFs visited for DQA	60	15	40	60	65	70
		Data management trainings conducted	No. of data management trainings conducted	2	1	2	2	2	2
		Knowledge and skills on Medical Certification and ICD Use improved	No. of hospitals improved with Medical certification as per the SOPs	17	5	22	15	20	20
Health Infrastructure Development	Directorate of Administration and planning	Health facilities completed and operationalized	No. of HFs completed and operationalized	10	3	14	21	15	10
		Maternities completed and operationalized	No. of maternities completed and operationalized	2	2	4	2	2	2
		Health facilities renovated and refurbished	No. of HFs renovated and refurbished	15	10	7	8	8	8

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		Theaters expanded and operationalized	No. of theaters expanded and operationalized	2	1	2	2	2	2
		Health facilities ablution blocks constructed	No. of health facilities ablution blocks constructed	6	4	3	2	2	2
		Health facilities supplied and installed with standby generator	No. of health facilities supplied and installed with standby generators	2	0	7	5	5	5
		Health facilities supplied and installed with incinerators	No. of health facilities supplied and installed with incinerators	1	1	3	1	1	1
		HFs Perimeter fences constructed	No. of health facilities Perimeter fences constructed	12	10	5	5	5	5
		Health facilities landscaped and provided with cabro paving	No. of health facilities landscaped and cabro paving provided	2	2	14	21	15	10
		health facilities with drilled boreholes and solarized	No. of health facilities with drilled boreholes and solarized	2	0	2	2	2	2
		Dental units established in the health facilities	No. of health facilities with dental units established	3	1	3	3	3	3
		HF with energy efficient Radiology units established	No. of health facilities with energy efficient radiology units established	9	5	7	5	5	5
		Health facilities provided with solar power	No of health facilities provided with solar power	3	0	3	3	3	3

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
Programme 2: Preventive and Promotive health services	**Delivery Unit**	**Key Outputs**	**Key Performance indicators**	**Target 2024/25**	**Actual Achievement 2024/25**	**Target (Baseline) 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Programme Outcome: High Quality, Efficient and Effective Preventive Health services									
Environmental hygiene & Sanitation services	Directorate of Public Health and Sanitation	Environmental pollution control notices complied	No. of environmental pollution control notices complied with	41	44	41	41	41	41
		Hygiene & sanitation related notices complied with	No. of hygiene & sanitation related notices complied with	374	466	374	374	374	374
		WASH baseline conducted	No. of WASH baseline conducted	1	0	1	1	1	1
		Stakeholders meeting on environmental hygiene & sanitation held	No of stakeholders meeting on environmental hygiene & sanitation held	4	3	4	4	4	4
		HF assessed HFs registered with DOSH	No. of HF assessed No. of HFs registered with DOSH	-	-	17	17	17	17
		Assorted protective equipment/ gears procured and issued	No. of assorted protective equipment/ gears procured and issued	4	4	4	4	4	4
		Premises inspected for compliance with minimum health requirements	No. of food premises inspected	49,822	51,939	50,000	50,000	50,000	50,000
		Premises issued with health licenses	No. of premises issued with health licenses	6,411	25,784	311	311	311	311
		Food and water samples collected	No. of samples collected	540	554	540	540	540	540

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		Food handlers examined & certified	No. of food handlers examined & certified	19,538	33,607	19,538	19,538	19,538	19,538
		International travelers vaccinated	No. of international travelers vaccinated	52	0	52	52	52	52
		DQAs conducted	No. of DQAs conducted	4	2	4	4	4	4
		staff trainings conducted	No. of staff trainings conducted	5	4	12	12	12	12
		World Health Days commemorated	No. of World Health Days commemorated	5	5	8	8	8	8
Community Health Services	Directorate of Public Health and Sanitation	CHPs selected & trained	No. of CHPs selected & trained	390	1933	500	500	500	500
		CHCS established	No. of CHCs established	22	12	8	8	8	8
		Community Dialogue held	No. of community Dialogue held	1085	346	1085	1085	1085	1085
		Community Action Days held	No. of community Action Days held	1397	1304	1397	1397	1397	1397
		CHPs paid	No of CHPs paid	3070	3070	3070	3070	3070	3070
		Households visited for health promotion/ messages	No. of households visited for health promotion/ messages	532,452	373,491	532,452	532,452	532,452	532,452
		CHP kits procured & distributed for community screening	No. of CHP kits for community screening procured & distributed	2950	2950	200	200	200	200
		people screened at community level	No. of people screened at community level	1,000,000	977,937	223,671	223,671	223,671	223,671
		community people reached in treatment outreaches	No. of community people reached in treatment outreaches	887,266	887,266	29,357	29,357	29,357	29,357
		Eye Health TWG meetings and support supervision	No. of Eye Health TWG meeting/support supervision held	4	4	4	4	4	4
		Health officers & CHAs trained on	No. of health officers & CHAs trained on	60	65	60	60	60	60

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		community health services	community health services						
		Persons screened for TB	No. of persons screened for TB	29,859	3130	29,859	29,859	29,859	29,859
		Immunization defaulters referred	No. of immunization defaulters referred	712	85	712	712	712	712
		Health care workers sensitized on big catchup	No Health care workers sensitized on big catchup	80	60	80	80	80	80
		Under 5s with Red MUAC measured	No. of Under 5s with Red MUAC measured	358	904	856	856	856	856
School Health Programme	Directorate of Public Health and Sanitation	Health promotion sessions held in schools	No. of health promotion sessions held in schools	500	928	600	600	600	600
		School going children de-wormed	No. of school going children de-wormed	400,000	415,471	400,000	400,000	400,000	400,000
		School inspected for compliance	No. of schools inspected for compliance	471	500	450	450	450	450
		School going children screened for eye related conditions	No. of school going children screened for eye related conditions	800,000	722,317	800,000	800,000	800,000	800,000
		School children Eye health treatment outreaches done	No. of School children Eye health treatment outreaches done	300	251	300	300	300	300
		Adolescent TWG meetings held	No. of Adolescent TWG meetings held	4	4	4	4	4	4
		Adolescent sensitized on triple threat	No of adolescent sensitized	4,500	4,800	4,500	4,500	4,500	4,500
		Schools reached with targeted ARH education	No. of schools reached with targeted ARH education	60	70	70	70	70	70
Tuberculosis control	Directorate of Public	TB support supervision conducted	No of supervision conducted	-	-	144	144	144	144

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
	Health and Sanitation	Health care workers trained on TB diagnosis and treatment	No. of HCWs trained on TB diagnosis and treatment	20	20	30	30	40	40
		Health care workers Trained on pediatric TB	No. of HCWs trained on pediatric TB	20	20	30	30	40	40
		Health care workers trained on DRTB	No. of HCWs trained DRTB	20	20	30	30	30	30
		Targeted outreaches to find missing cases conducted	No. of targeted outreaches conducted	-	-	4	4	4	4
		Contact tracing conducted	No. of bacteriologic confirmed patients contact traced	-	3,087	2,760	2,823	2,886	2,949
		Monthly DR review meeting held	No of meeting held	12	12	12	12	12	12
		world TB Day commemoration celebrated	No. of world TB Day celebrated	1	1	1	1	1	1
Malaria control interventions	Directorate of Public Health and Sanitation	Supervision of malaria across the 12 sub-counties conducted	No. of support supervisions of malaria conducted across the county	4	4	4	4	4	4
		Malaria RDQA conducted	No of malaria RDQA conducted	4	4	4	4	4	4
		CHPs sensitized on Community-Based SBC Activities for all Malaria Interventions	No of CHPs sensitized			400	400	400	400
		Malaria training meetings held	No. of malaria training meetings held	2	1	1	1	1	1

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
HIV Control	Directorate of Public Health and Sanitation	Community members sensitized on HIV prevention	No. of community members sensitized on HIV prevention	60,000	88,725	60,000	60,000	60,000	60,000
		Quarterly Community of practice (CPs) meetings held	No. of Community of practice (CPs) meetings held	4	4	4	4	4	4
		Monthly Multisectoral meetings held	No of multisectoral meetings held	12	4	12	12	12	12
		Capacity building forums held on HIV prevention and GBV	No. Of capacity building forums held on HIV prevention and GBV	60	54	24	24	24	24
		Male champions quarterly meeting and capacity building	No of male champions meetings held	48	32	48	48	48	48
		Students reached with triple threats prevention messaging	No of students reached with triple threats prevention messaging	19,000	19,783	19,000	19,000	19,000	19,000
		Condoms distributed	No. of condoms distributed	500,000	254,625	500,000	500,000	500,000	500,000
		Commemoration forum held	No. of commemoration forums held	2	2	2	2	2	2
		Key Population sensitization meetings held on HIV prevention	No. of key population sensitization meetings held on HIV prevention	8	5	8	8	8	8
		Sensitization of HCWs on KP programming	No of HCWs sensitized on KP programming	150	128	150	150	150	150
		Uptake of ART on PLHIV increased	% of PLHIV on ART	83	82	84	86	87	88
		PLHIV viral suppression increased	% of PLHIV virally suppressed	82	96	96	97	98	100

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		HIV exposed infants seroconverting at 2 years (Mother to child transmission rate reduced)	No. of HIV exposed infants seroconverting at 2 years (Mother to child transmission rate reduced)	50	28	28	26	24	22
		Support supervisions held	No. of support supervisions held	4	4	4	4	4	4
		Biannual OTZ meeting held	No. of OTZ meeting held	-	-	2	2	2	2
		HCWs sensitized on basic HIV management	No of HCWs sensitized	-	-	80	80	80	80
		Biannual data review meetings conducted	No. of data review meetings conducted	-	-	2	2	2	2
Nutrition Services	Directorate of Public Health and Sanitation	Global nutrition days held	Number of global nutrition days held	4	4	4	4	4	4
		Quarterly data review meeting held	No. of data review meeting held	4	4	4	4	4	4
		Sub counties supplied with therapeutic and supplementary feeds	Number of sub counties supplied with therapeutic and supplementary feeds	12	12	12	12	12	12
		Bi annual vitamin A supplementation done	No of vitamin A supplementation done	2	2	2	2	2	2
		Support supervisions held	No. of support supervisions held	2	2	2	2	2	2
		Anthropometric equipment procured	Number of anthropometric equipment procured	100	100	50	50	50	50
		Lactation station at workstation established	Number of lactation station at workstation established	1	3	1	1	1	1

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
Health Promotion and Education	Directorate of Public Health and Sanitation	IEC messages and materials designed printed and disseminated	No. of IEC messages and materials designed printed and disseminated	13,000	10,000	40,000	40,000	40,000	40,000
		Health advocacy meetings held	No. of Health advocacy meetings held	4	4	4	4	4	4
		Public barazas held	Number of public barazas held	800	410	800	800	800	800
		SBCC forums held	Number of SBCC forums held	52	52	52	52	52	52
		Sensitization meetings done to SCHPO's on emerging health issues	No of Sensitization meetings done to SCHPO's on emerging health issues	-	-	4	4	4	4
		Media sessions held	Number of sessions held.	24	10	24	24	24	24
		outreaches conducted	Number of outreaches conducted.	50	46	50	50	50	50
		world health days conducted	number of WHD conducted	12	7	12	12	12	12
		School health sessions	Number of schools visits	600	600	600	600	600	600
Public Health Emergency Operations Centre	Directorate of Public Health and Sanitation	Multisectoral stakeholder engagement forums held	No. of Multisectoral stakeholder engagement forums held	2	0	2	2	2	2
		TWGs to Strengthen emergency response developed	No. of TWGs developed to strengthen emergency response	1	1	1	1	1	1
		Personnel at county and sub-county level capacity built on disaster management	No. of personnel trained on disaster management at the county and sub-county	65	60	65	65	65	65

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
Disease Surveillance and Response and Neglected tropical diseases control	Directorate of Public Health and Sanitation	HCWS trained on disease outbreak preparedness and response	No. of HCWs trained on disease outbreak preparedness and response	100	112	100	100	100	100
		Zoonotic diseases per sub county investigated and reported within 72hrs	% of zoonotic diseases investigated and reported within 72 hours Per sub county	100	100	100	100	100	100
		RRT members trained	No. of RRT trained	240	462	240	240	240	240
		Measles and other outbreaks cases screened	No. of measles and other outbreaks cases screened	54	107	54	54	54	54
		AFP cases screened	No. of AFP cases screened	16	26	16	16	16	16
		Quarterly CERRT review meetings held	No. of CERRT review meetings held	4	1	4	4	4	4
		Surveillance stakeholders' meetings held	No. of Surveillance stakeholders' meetings held	2	1	4	4	4	4
		HCWs sensitized on NTDs	No. of HCWs sensitized on NTDs	120	27	120	120	120	120
Immunization services	Directorate of Nursing Services	Immunization coverage under 1yr	% of fully immunized children under 1yr increased	90	80.3	90	95	100	100
		HPV2 coverage increased on girls 10-14 years	% of girls 10-14 yrs fully vaccinated with HPV2	50	113	40	50	60	70
		Support supervisions of the EPI program done	No of Support supervision visits done	-	-	13	13	13	13
		Quarterly DQA per Sub-county conducted	No of DQA conducted	-	-	52	52	52	52

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
		Quarterly outreaches per Sub-county conducted	No of outreaches conducted	-	-	52	52	52	52
Infection prevention control	Directorate of Nursing Services	Quarterly CIPCAC meetings conducted	No. of quarterly CIPCAC meetings conducted	-	-	4	4	4	4
		Staff members training on Surgical site infection (SSI)	No. of Staff members trained on SSI	-	-	120	120	120	120
		Subcounty IPC committees inducted	No. of subcounty committees inducted	-	-	12	12	12	12
		Quarterly IPC supervisions conducted in all the facilities	No of quarterly IPC supervisions conducted	-	-	108	108	108	108
		HCWs trained on safe reprocessing of reusable medical equipment	No of HCWs trained on safe reprocessing of reusable medical equipment	-	-	200	200	200	200
		IPC infrastructure assessment undertaken in health facilities	No of health facilities assessed	-	-	16	16	16	16
		HCW from public and high private facilities trained on IPC	No of HCW from public and high private facilities trained on IPC	-	-	300	300	300	300
		Health care workers sensitized on health care waste management	NO. of health care workers sensitized on waste management	-	-	400	400	400	400
Reproductive Maternal Newborn Child and Adolescent	Directorate of Nursing Services	Pregnant Women Supplemented with Iron and Folic	% of pregnant women supplemented with Iron and folic	89	62	80	85	88	90
		Newborns with low birth weight reduced	% of Newborns with low birth weight reduced	10	6.8	6.0	5.4	4.4	4

Programme 1: Administration, Planning and Support Service	Delivery Unit	Key Output	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: An improved health service delivery system that motivates the workforce									
Health (RMNCAH)		pregnant women attending 4 ANC visits	% of pregnant women attending 4 ANC visits I	65	52.3	65	70	75	80
		Preventive ARV's received by pregnant mothers	% preventive ARV's received by HIV + pregnant mothers	100	100	100	100	100	100
		Deliveries Conducted by Skilled Attendant	% deliveries conducted by skilled attendant	100	74	100	100	100	100
		County MPDSR meetings held	No. of County MPDSR meetings held	4	4	4	4	4	4
		Maternal deaths audited	% maternal deaths audited	100	100	100	100	100	100
		HCWs trained on EmONC	No. of HCWs trained on EmONC	25	25	50	50	50	50
		Women 25 yrs and above screened for cervical cancer increased	% Women of Reproductive age screened	30	40	30	40	50	60
		Women with a positive cervical cancer lesion treated	% of women with a positive cervical cancer lesion treated	50	50	50	50	60	70
		Modern FP Methods Uptake on WRA	% of WRA up taking modern FP methods	60	37.3	50	55	60	65
		Health care workers trained on post pregnancy family planning	No. of HCWs trained on post pregnancy family planning	24	0	40	40	40	40
		Teenage pregnancies reduced (10-19yrs)	% of teenage pregnancies reduced (10-19yrs)	10	11.9	10	15	20	25

Programme 3: Curative and Rehabilitative Health Services	Delivery Unit	Key Outputs	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Reduced morbidity and mortality									
County hospital services	Directorate of Curative and Rehabilitative Services	Assorted medical equipment/machines procured	No. of assorted medical equipment/machines procured	75	13	60	60	60	60
Surgery and specialized services	Directorate of Curative and Rehabilitative Services	Assorted specialized equipment procured	No. of assorted specialized equipment procured	35	0	35	35	35	35
		Central sterile services department set up	No. of Central sterile Services department set up	3	0	3	3	3	3
		Theater receiving consumables	No. of theater receiving consumables	-	-	40	40	40	40
Rehabilitation services	Directorate of Curative and Rehabilitative Services	Disability assessment committee members trained on new disability guidelines	No of disability committee members trained	60	20	40	40	40	40
		Assorted rehabilitative equipment procured	No. of assorted rehabilitative equipment procured	2	0	2	2	2	2
		Health facilities established with rehabilitative services	No. of health facilities with rehabilitative services established	2	0	2	2	2	2
Laboratory services	Directorate of Curative and Rehabilitative Services	Assorted laboratory equipment procured	No. of assorted laboratory equipment procured	35	2	50	50	50	50
		Facilities supplied with lab reagents	No. of facilities supplied with lab reagents	76	76	76	76	76	76
		Laboratories installed with sample referral/networking systems	No. of laboratories with sample referral/networking systems installed	22	0	13	15	20	25

Programme 3: Curative and Rehabilitative Health Services	**Delivery Unit**	**Key Outputs**	**Key Performance indicators**	**Target 2024/25**	**Actual Achievement 2024/25**	**Target (Baseline) 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Programme Outcome: Reduced morbidity and mortality									
		Laboratories accredited	No. of laboratories accredited	2	0	2	2	2	2
		Laboratories enrolled in external quality assurance programme	% of laboratories enrolled	-	-	40	45	50	55
Biomedical maintenance	Directorate Curative Health Service	Health facilities biomedical equipment maintained	% of health facilities biomedical equipment maintained	100	0	100	100	100	100
Non-Communicable Diseases	Directorate of Curative and Rehabilitative Services	weekly monitoring reports prepared	No. of weekly monitoring reports prepared	50	50	50	50	50	50
		NCD sites digitized	No. of NCD sites digitized	8	8	8	8	-	-
		Quarterly DQAs conducted	No of DQAs conducted	4	3	4	4	4	4
		Mentorship sessions held	No of mentorship sessions held	-	-	52	52	52	52
		HCWs trained/ trainings conducted on CDC for DM & HTN	No. of HCWs trained/trainings conducted	-	-	4	4	4	4
		CMEs conducted	No. virtual CMEs conducted	-	-	12	12	12	12
		commemorations conducted	No of commemorations conducted	3	3	3	3	3	3
		community members sensitized on tobacco	No. of community members sensitized on tobacco	30,000	82,261	100,000	100,000	100,000	100,000
Child health	Directorate of Curative and	Monthly SCNCDC meetings conducted	No. of SCNCDC meetings conducted	12	-	12	12	12	12

Programme 3: Curative and Rehabilitative Health Services	Delivery Unit	Key Outputs	Key Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Reduced morbidity and mortality									
	Rehabilitative Services	CMEs conducted	No. virtual CMEs conducted	-	-	12	12	12	12
		Neonatal audits conducted	No of audits conducted	-	29	-	-	-	-
		Data review meetings conducted	No. of DQAs conducted	4	1	4	4	4	4
		HFs with functional Oral rehydration treatment corners	No. of HFs with functional Oral rehydration treatment corners	108	-	108	108	108	108
		Children under five years treated for Diarrhea with ORS & Zinc	% of children under five years treated for Diarrhea with ORS & Zinc	100	-	100	100	100	100
		HCWs trained on IMNCI/ETAT	No. of HCWs trained on IMNCI/ETAT	-	-	120	120	120	120

Programme 4: County Pharmaceutical Services	Delivery Unit	Key Output	Key Performance indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme outcome: Increased access to quality pharmaceutical services									
County Medical Supply and equipment	Health Products Technologies Unit	Medical supplies procured	No. of HFs provided with medical supplies	110	110	110	110	110	110
		HFs provided with linen and beddings	No. of HFs provided with linen and beddings	110	110	110	110	110	110
		HFs provided with medical equipment	No. of HFs provided with medical equipment	110	110	110	110	110	110

Programme 4: County Pharmaceutical Services	**Delivery Unit**	**Key Output**	**Key Performance indicators**	**Target 2023/24**	**Actual Achievement 2023/24**	**Target (Baseline) 2024/25**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**
Programme outcome: Increased access to quality pharmaceutical services									
		Essential Pharmaceuticals procured	No. of HFs provided with Essential Pharmaceuticals	110	110	110	110	110	110
		HFs provided with Non-pharms	No. of HFs provided with Non-pharms	110	110	110	110	110	110
		HFs provided with Lab commodities done	No. of HFs provided with Lab commodities	76	76	76	76	76	76
		Nutrition Commodities procured	No. of HFs provided with Nutrition Commodities	110	110	110	110	110	110
		Public Health commodities procured	No. of HFs provided with Public Health commodities	110	110	110	110	110	110
Pharmaceutical services	Health Products Technologies Unit	Weekly pharmaceuticals tracer availability tracking	% tracer availability	95	84	95	95	98	100
		Weekly non-pharmaceuticals tracer availability tracking	% tracer availability	95	90	95	95	98	100
		Weekly lab commodities tracer availability tracking	% tracer availability	90	-	95	95	98	100
		Weekly nutrition Commodities tracer availability tracking	% tracer availability	90	-	95	95	98	100
		Weekly public health commodities tracer availability tracking	% tracer availability	90	-	95	95	98	100
HPT Quality, Research, Risk Management and commodity security and sustainability	Health Products Technologies Unit	Expired and Obsolete HPTs disposed	Tonnage of expired HPTs disposed annually	20	0	20	10	10	10
		Obsolete machines and equipment disposed	Tonnage of obsolete machines and equipment disposed	20	0	30	20	10	10

Programme 4: County Pharmaceutical Services	Delivery Unit	Key Output	Key Performance indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme outcome: Increased access to quality pharmaceutical services									
		Quarterly integrated commodity SSV to all Sub Counties and Quarterly SSV feedback meetings held	No of Commodity SSV held	4	4	4	4	4	4
		Quarterly HPTU meetings	Number of HPTU meetings held	4	4	4	4	4	4
		Training of HCWs on Commodity management, HMIS and inventory management practices	Number of HCWs trained	60	0	60	60	60	60
		Automated HPT HMIS/LMIS for inventory and supply chain management	% facilities with automation of the HMIS for commodity management	20	5	20	20	20	20
Patient Centered Pharmaceutical Services	Health Products Technologies Unit	Quarterly county Medicines and Therapeutics Committee (MTC) meetings conducted	No. of quarterly county & hospital MTC meetings conducted	4	2	4	4	4	4
		Quarterly hospital Medicines and Therapeutics Committee (MTC) meetings conducted	No. of quarterly hospital MTC meetings conducted	4	1	4	4	4	4
		sub-counties with pharmacovigilance reports submitted	No. of sub-counties with pharmacovigilance reports submitted	12	12	12	12	12	12
		Quarterly Antimicrobial stewardship (AMS) activities conducted	No. of quarterly AMS activities conducted	4	3	4	4	4	4

Vote 4068000000 HEALTH SERVICES

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0401034060 SP3 Preventive and promotive health services	300,411,582	309,423,929	318,706,647
0402014060 SP1 General administration and support services	4,912,277,484	5,055,945,461	5,207,623,825
0404024060 SP2 County hospital services	3,300,000,000	3,408,270,000	3,510,518,100
Total Expenditure for Vote 4068000000 HEALTH SERVICES	**8,512,689,066**	**8,773,639,390**	**9,036,848,572**

4068000000 HEALTH SERVICES

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,312,689,066**	**7,528,369,390**	**7,754,220,472**
2100000 Compensation to Employees	4,774,654,021	4,917,893,640	5,065,430,449
2200000 Use of Goods and Services	147,070,660	147,782,435	152,215,908
2600000 Current Transfers to Govt. Agencies	2,291,430,566	2,360,173,482	2,430,978,687
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	90,533,819	93,249,833	96,047,328
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**8,512,689,066**	**8,773,639,390**	**9,036,848,572**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0401034060 SP3 Preventive and promotive health services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**300,411,582**	**309,423,929**	**318,706,647**
2100000 Compensation to Employees	187,110,000	192,723,300	198,504,999
2200000 Use of Goods and Services	5,301,582	5,460,629	5,624,448
2600000 Current Transfers to Govt. Agencies	58,000,000	59,740,000	61,532,200
4100000 Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**300,411,582**	**309,423,929**	**318,706,647**

0401004060 P4 Curative and preventive health care services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**300,411,582**	**309,423,929**	**318,706,647**
2100000 Compensation to Employees	187,110,000	192,723,300	198,504,999
2200000 Use of Goods and Services	5,301,582	5,460,629	5,624,448
2600000 Current Transfers to Govt. Agencies	58,000,000	59,740,000	61,532,200
4100000 Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**300,411,582**	**309,423,929**	**318,706,647**

0402014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
2100000 Compensation to Employees	4,587,544,021	4,725,170,340	4,866,925,450
2200000 Use of Goods and Services	141,769,078	142,321,806	146,591,460
2600000 Current Transfers to Govt. Agencies	133,430,566	137,433,482	141,556,487
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	40,533,819	41,749,833	43,002,328

4068000000 HEALTH SERVICES

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0402014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Total Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**

0402004060 P2 Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
2100000 Compensation to Employees	4,587,544,021	4,725,170,340	4,866,925,450
2200000 Use of Goods and Services	141,769,078	142,321,806	146,591,460
2600000 Current Transfers to Govt. Agencies	133,430,566	137,433,482	141,556,487
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	40,533,819	41,749,833	43,002,328
Total Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**

0404024060 SP2 County hospital services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
2600000 Current Transfers to Govt. Agencies	2,100,000,000	2,163,000,000	2,227,890,000
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**3,300,000,000**	**3,408,270,000**	**3,510,518,100**

0404004060 P4 Curative and Rehabilitative Health Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0404004060 P4 Curative and Rehabilitative Health Services

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
2600000 Current Transfers to Govt. Agencies	2,100,000,000	2,163,000,000	2,227,890,000
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**3,300,000,000**	**3,408,270,000**	**3,510,518,100**

0405014060 SP1 Pharmaceutical Environment

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029

0405004060 P5 County Pharmaceutical Services

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029

0400000 Health

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,312,689,066**	**7,528,369,390**	**7,754,220,472**
2100000 Compensation to Employees	4,774,654,021	4,917,893,640	5,065,430,449
2200000 Use of Goods and Services	147,070,660	147,782,435	152,215,908
2600000 Current Transfers to Govt. Agencies	2,291,430,566	2,360,173,482	2,430,978,687
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	90,533,819	93,249,833	96,047,328
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**8,512,689,066**	**8,773,639,390**	**9,036,848,572**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0401034060 SP3 Preventive and promotive health services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**300,411,582**	**309,423,929**	**318,706,647**
2100000 Compensation to Employees	187,110,000	192,723,300	198,504,999
2200000 Use of Goods and Services	5,301,582	5,460,629	5,624,448
2600000 Current Transfers to Govt. Agencies	58,000,000	59,740,000	61,532,200
4100000 Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**300,411,582**	**309,423,929**	**318,706,647**

0401004060 P4 Curative and preventive health care services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**300,411,582**	**309,423,929**	**318,706,647**
2100000 Compensation to Employees	187,110,000	192,723,300	198,504,999
2200000 Use of Goods and Services	5,301,582	5,460,629	5,624,448
2600000 Current Transfers to Govt. Agencies	58,000,000	59,740,000	61,532,200
4100000 Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**300,411,582**	**309,423,929**	**318,706,647**

0404024060 SP2 County hospital services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
2600000 Current Transfers to Govt. Agencies	2,100,000,000	2,163,000,000	2,227,890,000
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**3,300,000,000**	**3,408,270,000**	**3,510,518,100**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0402004060 P2 Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
2100000 Compensation to Employees	4,587,544,021	4,725,170,340	4,866,925,450
2200000 Use of Goods and Services	141,769,078	142,321,806	146,591,460
2600000 Current Transfers to Govt. Agencies	133,430,566	137,433,482	141,556,487
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	40,533,819	41,749,833	43,002,328
Total Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**

0402014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
2100000 Compensation to Employees	4,587,544,021	4,725,170,340	4,866,925,450
2200000 Use of Goods and Services	141,769,078	142,321,806	146,591,460
2600000 Current Transfers to Govt. Agencies	133,430,566	137,433,482	141,556,487
2700000 Social Benefits	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	4,000,000	4,120,000	4,243,600
4100000 Financial Assets	40,533,819	41,749,833	43,002,328
Total Expenditure	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**

0404004060 P4 Curative and Rehabilitative Health Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
2600000 Current Transfers to Govt. Agencies	2,100,000,000	2,163,000,000	2,227,890,000
Capital Expenditure	**1,200,000,000**	**1,245,270,000**	**1,282,628,100**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0404004060 P4 Curative and Rehabilitative Health Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
3100000 Non Financial Assets	1,100,000,000	1,142,270,000	1,176,538,100
4100000 Financial Assets	100,000,000	103,000,000	106,090,000
Total Expenditure	**3,300,000,000**	**3,408,270,000**	**3,510,518,100**

0405004060 P5 County Pharmaceutical Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0405014060 SP1 Pharmaceutical Environment

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

VOTE R4068000000 HEALTH SERVICES

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4068000000 HEALTH SERVICES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4068000101 Curative	**2640400 Other Current Transfers, Grants and Subsidies**	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
	2640499 Other Current Transfers - Othe	2,100,000,000	2,163,000,000	2,227,890,000
	Gross Expenditure..................... KShs.	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
	Net Expenditure..................... KShs.	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
4068000100 Curative	**Net Expenditure..................... KShs.**	**2,100,000,000**	**2,163,000,000**	**2,227,890,000**
4068000201 Preventive and Promotive	**2110200 Basic Wages - Temporary Employees**	**187,110,000**	**192,723,300**	**198,504,999**
	2110202 Casual Labour - Others	187,110,000	192,723,300	198,504,999
	2210500 Printing , Advertising and Information Supplies and Services	**1,000,000**	**1,030,000**	**1,060,900**
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,030,000	1,060,900
	2211000 Specialised Materials and Supplies	**301,582**	**310,629**	**319,948**
	2211004 Fungicides, Insecticides and Sprays	301,582	310,629	319,948
	2211300 Other Operating Expenses	**4,000,000**	**4,120,000**	**4,243,600**
	2211399 Other Operating Expenses - Oth	4,000,000	4,120,000	4,243,600
	2640400 Other Current Transfers, Grants and Subsidies	**58,000,000**	**59,740,000**	**61,532,200**
	2640499 Other Current Transfers - Othe	58,000,000	59,740,000	61,532,200
	4130200 Payable from Previous Financial Periods	**50,000,000**	**51,500,000**	**53,045,000**
	4130299 Payables from Previous Financial Period - Other (Budget)s	50,000,000	51,500,000	53,045,000
	Gross Expenditure..................... KShs.	**300,411,582**	**309,423,929**	**318,706,647**
	Net Expenditure..................... KShs.	**300,411,582**	**309,423,929**	**318,706,647**
4068000200 Preventive and Promotive	**Net Expenditure..................... KShs.**	**300,411,582**	**309,423,929**	**318,706,647**
4068000301 Administration and Planning	**2110100 Basic Salaries - Permanent Employees**	**4,257,744,792**	**4,385,477,135**	**4,517,041,449**
	2110200 Basic Wages - Temporary Employees	**105,000,000**	**108,150,000**	**111,394,500**
	2110202 Casual Labour - Others	105,000,000	108,150,000	111,394,500
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**224,799,229**	**231,543,205**	**238,489,501**
	2120101 Employer Contributions to National Social Security Fund	14,402,160	14,834,224	15,279,251
	2120103 Employer Contribution to Staff Pensions Scheme	210,397,069	216,708,981	223,210,250
	2210200 Communication, Supplies and Services	**2,600,000**	**2,678,000**	**2,758,340**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,600,000	2,678,000	2,758,340
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,500,000**	**1,545,000**	**1,591,350**
	2210302 Accommodation - Domestic Travel	500,000	515,000	530,450
	2210303 Daily Subsistence Allowance	1,000,000	1,030,000	1,060,900
	2210500 Printing , Advertising and Information Supplies and Services	**3,000,000**	**3,090,000**	**3,182,700**
	2210502 Publishing and Printing Services	1,000,000	1,030,000	1,060,900
	2210504 Advertising, Awareness and Publicity Campaigns	2,000,000	2,060,000	2,121,800
	2210700 Training Expenses	**3,500,000**	**3,605,000**	**3,713,150**
	2210704 Hire of Training Facilities and Equipment	500,000	515,000	530,450
	2210711 Tuition Fees	2,000,000	2,060,000	2,121,800
	2210799 Training Expenses - Other (Bud	1,000,000	1,030,000	1,060,900

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4068000000 HEALTH SERVICES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210800 Hospitality Supplies and Services	**1,000,000**	**1,030,000**	**1,060,900**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,030,000	1,060,900
	2210900 Insurance Costs	**106,556,512**	**109,753,206**	**113,045,802**
	2210904 Motor Vehicle Insurance	6,867,617	7,073,645	7,285,854
	2210910 Medical Insurance	84,688,895	87,229,561	89,846,448
	2210999 Insurance Costs - Other (Budge	15,000,000	15,450,000	15,913,500
	2211100 Office and General Supplies and Services	**4,000,000**	**4,120,000**	**4,243,600**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,500,000	2,575,000	2,652,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,545,000	1,591,350
	2211200 Fuel Oil and Lubricants	**5,520,000**	**5,685,600**	**5,856,168**
	2211201 Refined Fuels and Lubricants for Transport	5,520,000	5,685,600	5,856,168
	2211300 Other Operating Expenses	**10,500,000**	**10,815,000**	**11,139,450**
	2211305 Contracted Guards and Cleaning Services	4,000,000	4,120,000	4,243,600
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000	515,000	530,450
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	2,060,000	2,121,800
	2211399 Other Operating Expenses - Oth	4,000,000	4,120,000	4,243,600
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**3,592,566**	**-**	**-**
	2220101 Maintenance Expenses - Motor Vehicles	3,592,566	-	-
	2640500 Other Capital Grants and Transfers	**133,430,566**	**137,433,482**	**141,556,487**
	2640503 Other Capital Grants and Transfers	133,430,566	137,433,482	141,556,487
	2710100 Government Pension and Retirement Benefits	**5,000,000**	**5,150,000**	**5,304,500**
	2710102 Gratuity - Civil Servants	5,000,000	5,150,000	5,304,500
	3111000 Purchase of Office Furniture and General Equipment	**4,000,000**	**4,120,000**	**4,243,600**
	3111001 Purchase of Office Furniture and Fittings	2,000,000	2,060,000	2,121,800
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,060,000	2,121,800
	4130200 Payable from Previous Financial Periods	**40,533,819**	**41,749,833**	**43,002,328**
	4130299 Payables from Previous Financial Period - Other (Budget)s	40,533,819	41,749,833	43,002,328
	Gross Expenditure..................... KShs.	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
	Net Expenditure..................... KShs.	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
4068000300 Administration and Planning	**Net Expenditure..................... KShs.**	**4,912,277,484**	**5,055,945,461**	**5,207,623,825**
	TOTAL NET EXPENDITURE FOR VOTE R4068000000 HEALTH SERVICES	**7,312,689,066**	**7,528,369,390**	**7,754,220,472**

VOTE 4068000000 HEALTH SERVICES

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4068000000 HEALTH SERVICES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4068000101 Curative	**3110200 Construction of Building**	1,300,000,000	1,339,000,000	1,379,170,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	1,300,000,000	1,339,000,000	1,379,170,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	200,000,000	206,000,000	212,180,000
	3111101 Purchase of Medical and Dental Equipment	200,000,000	206,000,000	212,180,000
	4130200 Payable from Previous Financial Periods	100,000,000	103,000,000	106,090,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	100,000,000	103,000,000	106,090,000
	Gross Expenditure.................. KShs.	**1,600,000,000**	**1,648,000,000**	**1,697,440,000**
	NET EXPENDITURE KShs.	**1,600,000,000**	**1,648,000,000**	**1,697,440,000**
4068000100 Curative	**NET EXPENDITURE KShs.**	**1,600,000,000**	**1,648,000,000**	**1,697,440,000**
	TOTAL NET EXPENDITURE FOR VOTE 4068000000 HEALTH SERVICES Kshs.	**1,600,000,000**	**1,648,000,000**	**1,697,440,000**

407300000 ROADS TRANSPORT PUBLIC WORKS AND UTILITIES

PART A. VISION
A regional leader in quality, sustainable and environmentally friendly infrastructural development

PART B. MISSION
To provide and regulate quality technical service in Roads, Transport Public Works, Fire & Rescue and Energy.

PART C. Performance Overview and Rationale Funding

i. **Mandate overview;**

The Department of Roads, Transport, Public Works and Utilities consists of four directorates namely: Roads, Transport, Public Works and Utilities. The department plays a key role in planning, development & maintenance of county roads, transport, infrastructure and all County public works buildings. The department also manages public transport and bus parks; install county lighting, promote renewable energy, prevent fire and emergency, and disaster response. Its main objective is to provide safe, efficient and effective transport infrastructure and services whilst achieving associated benefits and meeting the goals of environmental integrity, social equity and economic efficiency.

ii. **Expenditure trends- Approved budget against the actual expenditure for the Financial Years 2022/2023- 2024/25;**

In the FY 2022/23, the approved budget for the sector was Kshs. 1,834,129,908 against an actual expenditure of Kshs. 598,225,070 reflecting an absorption rate of 32.62%.
In the FY 2023/24, the approved budget for the sector was Kshs. 2,735,758,173 against an actual expenditure of Kshs. 1,718,720,126 reflecting an absorption rate of 62.82%.
In the FY 2024/25, the approved budget for the sector was Kshs. 2,807,670,362 against an actual expenditure of Kshs. 1,166,838,737 reflecting an absorption rate of 41.56%.

iii. **iii. Major achievements based on the planned outputs/services for the FY 2022/2023-2024/25 budget;**

During the Medium-Term Review period FY 2022/2023–2024/2025, the Department recorded key achievements across all directorates. Under the Boresha Barabara programme, 1,986.87 km of roads were graded and 731.74 km graveled, alongside construction of motorized and culvert bridges and procurement of road machinery. Three bus parks were completed, with three more nearing completion, and key transport plans developed. Five footbridges were constructed, 3,860 solar street lighting installed and an extensive streetlighting was maintained. Under fire and rescue, key services were strengthened through equipment procurement, construction of 2 fire stations, repair of grounded fire engines, did fire safety inspections, and disaster management community training.

iv. **Constraints and challenges in budget implementation and how they are being addressed;**

During the MTEF period 2022/2023 – 2024/25, the Department faced several constraints in budget implementation, including delayed exchequer disbursements, contractor and supplier reluctance due to previous years accrued pending payments, inadequate technical capacity, encroachment on road reserves, congestion in town centres, depletion of borrow pits, and unpredictable weather patterns. To address these challenges, the County is advocating for timely and adequate funding while it has adopted a prompt payment policy to rebuild stakeholder confidence. Measures are also being taken to strengthen technical capacity through recruitment and training, enforce road reserve protection, expand and rehabilitate bus parks, adopt innovative materials, ensure proper equipment maintenance, and enhance supervision and communication to improve project adaptability and delivery.

v. Major services and outputs to be provided for in the MTEF budget period 2026/27-2028/29

During the MTEF period 2026/27- 2028/29, the department has planned to keep reviewing the service charter and capacity build the staff in various cadres. In addition, the department will construct County roads, non-motorized traffic, motorable bridges, footbridges, bus parks and parking bays. The department also plans to maintain; roads to motorable status, storm water drains, non-motorized walkways and bridges. The department will further carry out installation and maintenance of solar flood masts and solar streetlights, as well as construction and equipping fire stations.

PART D. Strategic Objectives

This section outlines the programmes of the RTPWU department, and their respective strategic objectives starting with the highest to the lowest priority.

Table RTPWU programmes and their Objectives

Programme	Objectives
▪ **Administration, Planning and Support Services**	- To facilitate efficient service delivery by the Department
▪ **Infrastructure Development and Maintenance**	- To develop quality, reliable, sustainable and resilient infrastructure to support economic development
▪ **Fire Rescue and Disaster Management**	- To provide effective, efficient and timely disaster response services

PART E: SUMMARY OF PROGRAMME OUTPUTS AND PERFORMANCE

The key expected outcomes, outputs and key performance indicators for the MTEF period 2026/27-2028/29 is as shown in the table below as per the various programmes in the RTPWU department;

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target 2025/2026 (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of Programme 1: Administration, Planning and Support Services **Outcome:** To facilitate efficient service delivery by the Department									
SP 1.1 Administration Services	RTPW&U	Department service charter in place	Number of service charter developed	1	0	1	1	1	1
	RTPW&U	Office block maintained and constructed	Number of office block maintained and constructed	3	0	2	2	2	2
	RTPW&U	Programs Evaluated	Number of evaluations done on all Programs	4	4	1	4	4	4
	RTPW&U	Payables from other FY paid	Amounts allocated for payment of pending bills	364.175M	253.69M	467.61M	300M	309M	318.27M
SP 1.2 Personnel Services.	RTPW&U	Staff recruited	No. of staff recruited	80	30	80	170	80	60
	RTPW&U	Staff capacity built	No. of staff Trained,	150	67	150	407	427	457
	RTPW&U	Officers on performance contracting	No. of officers on performance contracting	4	0	4	4	4	4
SP 1.3 Finance Services	RTPW&U	Allocations to personnel emoluments	Amount in Kshs allocated per personal emoluments	257.73M	277,518,258	345.71M	325.56M	335.33MM	345.39M
	RTPW&U	Allocations to operation and maintenance	Amounts allocated operation and maintenance	233.0M	317,937,351	521.66M	419.43M	432.01M	444.97M

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of Programme 2: Infrastructure Development and Maintenance **Outcome:** Improved connectivity and accessibility									
2.1 Infrastructure Development	Roads Directorate	Roads upgraded to bituminous standard	Kilometers of roads upgraded to bituminous standard	15Km	0	-	5Km	5Km	5Km
	Roads Directorate	County access roads constructed	Kilometers of county access roads constructed	-	-	-	150Km	200Km	250Km
	Roads Directorate	Rollers procured	No. of Rollers procured	4	0	4	2	2	2
	Roads Directorate	Excavators procured	No. of Excavator procured	2	0	2	1	1	1
	Roads Directorate	Back hoes procured	No. of Back hoe procured	1	0	3	1	1	1
	Roads Directorate	Storm water drains constructed	Kilometers of Storm water drains constructed	0.5Km	0	10Km	10Km	10Km	10Km
	Public Works Directorate	Footbridges designed and constructed	No. of footbridges designed and constructed	5	2	10	11	11	11
	Roads Directorate	Rural access bridges constructed	No. of rural access bridges constructed	2	2	2	8	8	8
	Transport Directorate	Bus parks with improved trading spaces designed and constructed	Bus parks with improved trading spaces designed and constructed	3	5	15	5	5	5

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
	Transport Directorate	Non-motorized traffic designed and constructed	Kilometers of non-motorized traffic designed and constructed	12Km	0	0	4Km	4Km	4Km
	Transport Directorate	Car parks designed and constructed	No. of car parks designed and constructed	0	0	0	500	500	500
	Utilities Directorate	Solar streetlights installed	No. of solar streetlights installed	600	3,860	8,000	8,000	8,000	8,000
	Utilities Directorate	Solar Flood masts installed	No. of solar Flood masts installed	60	0	60	60	60	60
	Transport Directorate	Storm water drains constructed under KUMIP	Kilometers of Storm water drains constructed under KUMIP	7Km	0	-	7Km	-	-
	Transport Directorate	Non-Motorized Traffic designed and constructed under KUMIP	Kilometers of Non-Motorized Traffic designed and constructed under KUMIP	35.8Km	0	-	35.8Km	-	-
	Transport Directorate	Bus parks designed and constructed under KUMIP	No. of Bus parks designed and constructed under KUMIP	2	0	-	2	-	-
	Transport Directorate	Parking facilities designed and constructed under KUMIP	Areas M^2 of parking facilities designed and constructed under KUMIP	10,500M^2	0	-	10,500M2	-	-
	Transport Directorate	Public facilities designed and constructed under KUMIP	Areas M^2 of public facilities designed and constructed under KUMIP	3,000M^2	0	-	3,000M2	-	-

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
	Transport Directorate	Complete Streets designed and constructed under KUMIP	No. Kilometers of Complete Streets designed and constructed under KUMIP	47.3Km	0	-	47.3Km	-	-
	Transport Directorate	Traffic Management Systems installed under KUMIP	No. of Traffic Management Systems installed under KUMIP	8	0	-	8	-	-
	Transport Directorate	Solar Streetlights installed under KUMIP	No. of solar Streetlights installed under KUMIP	2,741	0	-	2,741	-	-
2.2 Infrastructure Maintenance	Roads Directorate	Roads graded	Kilometers of roads graded	600Km	630Km	900Km	900Km	1,100Km	1,200Km
	Roads Directorate	Bridges maintained	No. of bridges maintained	1	0	1	2	2	2
	Roads Directorate	Roads graveled	Kilometers of roads graveled	300Km	177Km	450Km	450Km	550Km	600Km
	Transport Directorate	Bus parks rehabilitated and maintained	No. of Bus parks rehabilitated and maintained	3	1	4	2	2	2
	Transport Directorate	Non-Motorized Traffic maintained	Kilometers of Non-Motorized Traffic maintained	2	0	2Km	2Km	2Km	2Km
	Roads Directorate	Stormwater drains maintained	Kilometers of Stormwater drains maintained	10Km	3Km	10Km	5Km	5Km	5Km
	Utilities Directorate	Solar Street lights and flood masts maintained	No. of solar Street lights and flood masts maintained	-	40 flood masts repaired	10,000	15,000	15,000	12,000

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/2025	Target (Baseline) 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of Programme 3: Fire Rescue and Disaster Management **Outcome:** Improved disaster management and enhanced investments									
3.1 Fire Rescue services	Utilities Directorate	Fire stations constructed	No. of Fire stations constructed	2	2	3	2	2	2
	Utilities Directorate	Fire hydrants installed	No. of fire hydrants installed	25	0	0	8	8	8
	Utilities Directorate	Extrication equipment procured	No of extrication equipment procured	7	7	0	2	2	2
	Utilities Directorate	Specialized firefighting equipment procured	No. of specialized firefighting equipment procured	-	-	231	200	250	300
3.2 Disaster Management Trainings	Utilities Directorate	Community sensitized on disaster management	No. of people sensitized on disaster management	3,000	2,700	10,000	4000	4200	4500
	Utilities Directorate	Staff trained on fire safety	No. of staff trained on fire safety	1000	300	300	1000	1200	1300
	Utilities Directorate	Firefighters enrolled on advanced specialized training	No. of firefighters on advanced specialized training	60	36	60	50	55	60

Vote 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	**2027/2028**	**2028/2029**
	KShs.	**KShs.**	**KShs.**
0202014060 SP1 General administration and support services	300,000,000	309,000,000	318,270,000
0202024060 Sp2 Administration services	745,000,000	762,365,617	785,236,579
0203014060 Sp3.1 Infrastructure Development	2,497,601,234	2,505,526,554	2,580,692,350
0204014060 Sp4.1 Fire Rescue services	15,000,000	15,450,000	15,913,500
Total Expenditure for Vote 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS	**3,557,601,234**	**3,592,342,171**	**3,700,112,429**

Part I Summary of Human Resource requirements

<table>
<tr><th rowspan="2">Programme code</th><th rowspan="2">Programme Title</th><th rowspan="2" colspan="2">Designation/Position on the title</th><th rowspan="2">Authorized Establishments</th><th rowspan="2">In position as 30th June, 2025</th><th>2025/26</th><th>2026/27</th><th>2027/28</th><th>2028/29</th></tr>
<tr><th>Funded Positions</th><th>Positions to be funded</th><th>Position to be funded</th><th>Position to be funded</th></tr>
<tr><td rowspan="5">4073</td><td rowspan="5">Administration, Planning and Support Services</td><td colspan="2">Roads Directorate</td><td>97</td><td>55</td><td>85</td><td>115</td><td>145</td><td>175</td></tr>
<tr><td colspan="2">Transport Directorate</td><td>574</td><td>278</td><td>308</td><td>338</td><td>368</td><td>398</td></tr>
<tr><td colspan="2">Public Works Directorate</td><td>230</td><td>32</td><td>62</td><td>92</td><td>122</td><td>152</td></tr>
<tr><td rowspan="2">Utilities Directorate</td><td>Energy section</td><td>72</td><td>11</td><td>41</td><td>71</td><td>101</td><td>131</td></tr>
<tr><td>Fire section</td><td>460</td><td>58</td><td>98</td><td>138</td><td>178</td><td>218</td></tr>
</table>

4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**2,812,601,234**	**2,829,976,554**	**2,914,875,850**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,064,500,000	2,059,432,283	2,121,215,251
4100000 Financial Assets	300,000,000	309,000,000	318,270,000
Total Expenditure	**3,557,601,234**	**3,592,342,171**	**3,700,112,429**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0202014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**300,000,000**	**309,000,000**	**318,270,000**
4100000 Financial Assets	300,000,000	309,000,000	318,270,000
Total Expenditure	**300,000,000**	**309,000,000**	**318,270,000**

0202024060 Sp2 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**745,000,000**	**762,365,617**	**785,236,579**

0202004060 P2 Administration, planning & support

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**300,000,000**	**309,000,000**	**318,270,000**
4100000 Financial Assets	300,000,000	309,000,000	318,270,000
Total Expenditure	**1,045,000,000**	**1,071,365,617**	**1,103,506,579**

0203014060 Sp3.1 Infrastructure Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,049,500,000	2,043,982,283	2,105,301,751
Total Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**

0203004060 P3 Infrastructure Development and Maintenance

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,049,500,000	2,043,982,283	2,105,301,751
Total Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**

0204014060 Sp4.1 Fire Rescue services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
3100000 Non Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0204004060 P4 Energy, Disaster Management, Fire, Safety and Rescue

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
3100000 Non Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0200000 Energy, Infrastructure And ICT

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0200000 Energy, Infrastructure And ICT

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**2,812,601,234**	**2,829,976,554**	**2,914,875,850**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,064,500,000	2,059,432,283	2,121,215,251
4100000 Financial Assets	300,000,000	309,000,000	318,270,000
Total Expenditure	**3,557,601,234**	**3,592,342,171**	**3,700,112,429**

0202024060 Sp2 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**745,000,000**	**762,365,617**	**785,236,579**

0202004060 P2 Administration, planning & support

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**745,000,000**	**762,365,617**	**785,236,579**

0202004060 P2 Administration, planning & support

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2100000 Compensation to Employees	319,065,033	323,652,606	333,362,185
2200000 Use of Goods and Services	400,882,940	412,909,424	425,296,699
2700000 Social Benefits	7,000,000	7,210,000	7,426,300
3100000 Non Financial Assets	8,052,027	8,293,587	8,542,395
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**300,000,000**	**309,000,000**	**318,270,000**
4100000 Financial Assets	300,000,000	309,000,000	318,270,000
Total Expenditure	**1,045,000,000**	**1,071,365,617**	**1,103,506,579**

0203004060 P3 Infrastructure Development and Maintenance

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,049,500,000	2,043,982,283	2,105,301,751
Total Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**

0203014060 Sp3.1 Infrastructure Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**
2200000 Use of Goods and Services	30,000,000	30,900,000	31,827,000
2600000 Capital Transfers to Govt. Agencies	418,101,234	430,644,271	443,563,599
3100000 Non Financial Assets	2,049,500,000	2,043,982,283	2,105,301,751
Total Expenditure	**2,497,601,234**	**2,505,526,554**	**2,580,692,350**

0204004060 P4 Energy, Disaster Management, Fire, Safety and Rescue

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0204004060 P4 Energy, Disaster Management, Fire, Safety and Rescue

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
3100000 Non Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0204014060 Sp4.1 Fire Rescue services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
3100000 Non Financial Assets	15,000,000	15,450,000	15,913,500
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

Part I Summary of Human Resource requirements

Programme code	Programme Title	Designation/Position on the title		Authorized Establishments	In position as 30th June, 2025	2025/26	2026/27	2027/28	2028/29
						Funded Positions	Positions to be funded	Position to be funded	Position to be funded
4073	Administration, Planning and Support Services	Roads Directorate		97	55	85	115	145	175
		Transport Directorate		574	278	308	338	368	398
		Public Works Directorate		230	32	62	92	122	152
		Utilities Directorate	Energy section	72	11	41	71	101	131
			Fire section	460	58	98	138	178	218

VOTE R4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4073000601 Administration	**2110100 Basic Salaries - Permanent Employees**	**234,198,273**	**241,224,221**	**248,460,947**
	2110200 Basic Wages - Temporary Employees	**60,821,730**	**62,646,381**	**64,525,773**
	2110202 Casual Labour - Others	60,821,730	62,646,381	64,525,773
	2110300 Personal Allowance - Paid as Part of Salary	**3,500,000**	**-**	**-**
	2110320 Leave Allowance	3,500,000	-	-
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**20,545,030**	**19,782,004**	**20,375,465**
	2120101 Employer Contributions to National Social Security Fund	1,339,200	-	-
	2120103 Employer Contribution to Staff Pensions Scheme	19,205,830	19,782,004	20,375,465
	2210100 Utilities Supplies and Services	**151,130,000**	**155,663,900**	**160,333,817**
	2210101 Electricity	150,000,000	154,500,000	159,135,000
	2210102 Water and sewerage charges	1,130,000	1,163,900	1,198,817
	2210200 Communication, Supplies and Services	**4,050,000**	**4,171,500**	**4,296,645**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,000,000	4,120,000	4,243,600
	2210203 Courier and Postal Services	50,000	51,500	53,045
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**14,156,000**	**14,580,680**	**15,018,100**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,656,000	2,735,680	2,817,750
	2210302 Accommodation - Domestic Travel	5,000,000	5,150,000	5,304,500
	2210303 Daily Subsistence Allowance	6,500,000	6,695,000	6,895,850
	2210400 Foreign Travel and Subsistence, and other transportation costs	**1,110,400**	**1,143,712**	**1,178,023**
	2210401 Travel Costs (airlines, bus, railway, etc.)	250,000	257,500	265,225
	2210402 Accommodation	500,000	515,000	530,450
	2210403 Daily Subsistence Allowance	250,000	257,500	265,225
	2210404 Sundry Items (e.g. airport tax, taxis, etc…)	110,400	113,712	117,123
	2210500 Printing , Advertising and Information Supplies and Services	**3,920,500**	**4,038,115**	**4,159,257**
	2210502 Publishing and Printing Services	1,104,000	1,137,120	1,171,233
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	116,500	119,995	123,594
	2210504 Advertising, Awareness and Publicity Campaigns	2,700,000	2,781,000	2,864,430
	2210600 Rentals of Produced Assets	**662,400**	**682,272**	**702,739**
	2210603 Rents and Rates - Non-Residential	110,400	113,712	117,123
	2210604 Hire of Transport	552,000	568,560	585,616
	2210700 Training Expenses	**1,891,000**	**1,947,730**	**2,006,160**
	2210701 Travel Allowance	500,000	515,000	530,450
	2210703 Production and Printing of Training Materials	110,400	113,712	117,123
	2210704 Hire of Training Facilities and Equipment	287,000	295,610	304,478
	2210710 Accommodation Allowance	441,600	454,848	468,493
	2210711 Tuition Fees	552,000	568,560	585,616
	2210800 Hospitality Supplies and Services	**14,504,045**	**14,939,166**	**15,387,341**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,504,045	6,699,166	6,900,141

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210802 Boards, Committees, Conferences and Seminars	8,000,000	8,240,000	8,487,200
	2210900 Insurance Costs	**21,119,032**	**21,752,601**	**22,405,180**
	2210903 Plant, Equipment and Machinery Insurance	6,065,731	6,247,702	6,435,134
	2210910 Medical Insurance	13,466,476	13,870,470	14,286,584
	2210999 Insurance Costs - Other (Budge	1,586,825	1,634,429	1,683,462
	2211000 Specialised Materials and Supplies	**9,276,507**	**9,554,802**	**9,841,446**
	2211016 Purchase of Uniforms and Clothing - Staff	4,276,507	4,404,802	4,536,946
	2211031 Specialised Materials - Other	5,000,000	5,150,000	5,304,500
	2211100 Office and General Supplies and Services	**9,275,589**	**9,553,856**	**9,840,471**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	5,067,589	5,219,616	5,376,205
	2211102 Supplies and Accessories for Computers and Printers	3,104,000	3,197,120	3,293,033
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,104,000	1,137,120	1,171,233
	2211200 Fuel Oil and Lubricants	**88,000,000**	**90,640,000**	**93,359,200**
	2211201 Refined Fuels and Lubricants for Transport	88,000,000	90,640,000	93,359,200
	2211300 Other Operating Expenses	**12,045,600**	**12,406,968**	**12,779,175**
	2211305 Contracted Guards and Cleaning Services	220,800	227,424	234,246
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,104,000	1,137,120	1,171,233
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	500,000	515,000	530,450
	2211310 Contracted Professional Services	10,220,800	10,527,424	10,843,246
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**24,860,108**	**25,605,911**	**26,374,088**
	2220101 Maintenance Expenses - Motor Vehicles	20,664,734	21,284,676	21,923,216
	2220105 Routine Maintenance - Vehicles	4,195,374	4,321,235	4,450,872
	2220200 Routine Maintenance - Other Assets	**44,881,759**	**46,228,211**	**47,615,057**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	11,274,718	11,612,959	11,961,348
	2220202 Maintenance of Office Furniture and Equipment	450,000	463,500	477,405
	2220205 Maintenance of Buildings and Stations -- Non-Residential	5,000,000	5,150,000	5,304,500
	2220206 Maintenance of Civil Works	18,057,041	18,598,752	19,156,714
	2220210 Maintenance of Computers, Software, and Networks	500,000	515,000	530,450
	2220299 Routine Maintenance - Other As	9,600,000	9,888,000	10,184,640
	2710100 Government Pension and Retirement Benefits	**7,000,000**	**7,210,000**	**7,426,300**
	2710102 Gratuity - Civil Servants	7,000,000	7,210,000	7,426,300
	3111000 Purchase of Office Furniture and General Equipment	**8,052,027**	**8,293,587**	**8,542,395**
	3111001 Purchase of Office Furniture and Fittings	1,500,000	1,545,000	1,591,350
	3111002 Purchase of Computers, Printers and other IT Equipment	5,000,000	5,150,000	5,304,500
	3111004 Purchase of Exchanges and other Communications Equipment	220,809	227,433	234,256
	3111009 Purchase of other Office Equipment	1,331,218	1,371,154	1,412,289
	4130200 Payable from Previous Financial Periods	**10,000,000**	**10,300,000**	**10,609,000**
	4130299 Payables from Previous Financial Period - Other (Budget)s	10,000,000	10,300,000	10,609,000
	Gross Expenditure..................... KShs.	**745,000,000**	**762,365,617**	**785,236,579**

VOTE R4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	Net Expenditure..................... KShs.	**745,000,000**	**762,365,617**	**785,236,579**
4073000600 Administration	**Net Expenditure..................... KShs.**	**745,000,000**	**762,365,617**	**785,236,579**
	TOTAL NET EXPENDITURE FOR VOTE R4073000000 ROADS, TRANSPORT AND PUBLIC WORKS	**745,000,000**	**762,365,617**	**785,236,579**

VOTE 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4073000101 Roads	**2640500 Other Capital Grants and Transfers**	418,101,234	430,644,271	443,563,599
	2640503 Other Capital Grants and Transfers	418,101,234	430,644,271	443,563,599
	3110400 Construction of Roads	677,352,415	630,670,271	649,590,379
	3110401 Major Roads	40,000,000	41,200,000	42,436,000
	3110402 Access Roads	579,352,415	529,730,271	545,622,179
	3110499 Construction of Roads - Other	58,000,000	59,740,000	61,532,200
	3110500 Construction and Civil Works	380,000,000	391,400,000	403,142,000
	3110501 Bridges	80,000,000	82,400,000	84,872,000
	3110504 Other Infrastructure and Civil Works	300,000,000	309,000,000	318,270,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	70,000,000	72,100,000	74,263,000
	3111120 Purch. of Specialised Plant. -	70,000,000	72,100,000	74,263,000
	Gross Expenditure................... KShs.	**1,545,453,649**	**1,524,814,542**	**1,570,558,978**
	NET EXPENDITURE KShs.	**1,545,453,649**	**1,524,814,542**	**1,570,558,978**
4073000100 Roads	**NET EXPENDITURE KShs.**	**1,545,453,649**	**1,524,814,542**	**1,570,558,978**
4073000201 Transport	**3110500 Construction and Civil Works**	132,455,350	136,429,010	140,521,880
	3110599 Other Infrastructure and Civil Works	132,455,350	136,429,010	140,521,880
	Gross Expenditure................... KShs.	**132,455,350**	**136,429,010**	**140,521,880**
	NET EXPENDITURE KShs.	**132,455,350**	**136,429,010**	**140,521,880**
4073000200 Transport	**NET EXPENDITURE KShs.**	**132,455,350**	**136,429,010**	**140,521,880**
4073000301 Public Works	**3110500 Construction and Civil Works**	28,500,000	29,355,000	30,235,650
	3110504 Other Infrastructure and Civil Works	9,000,000	9,270,000	9,548,100
	3110599 Other Infrastructure and Civil Works	19,500,000	20,085,000	20,687,550
	Gross Expenditure................... KShs.	**28,500,000**	**29,355,000**	**30,235,650**
	NET EXPENDITURE KShs.	**28,500,000**	**29,355,000**	**30,235,650**
4073000300 Public Works	**NET EXPENDITURE KShs.**	**28,500,000**	**29,355,000**	**30,235,650**
4073000401 Energy	**2220200 Routine Maintenance - Other Assets**	30,000,000	30,900,000	31,827,000
	2220206 Maintenance of Civil Works	30,000,000	30,900,000	31,827,000
	3110500 Construction and Civil Works	776,192,235	799,478,002	823,462,342
	3110504 Other Infrastructure and Civil Works	279,192,235	287,568,002	296,195,042
	3110599 Other Infrastructure and Civil Works	497,000,000	511,910,000	527,267,300
	Gross Expenditure................... KShs.	**806,192,235**	**830,378,002**	**855,289,342**
	NET EXPENDITURE KShs.	**806,192,235**	**830,378,002**	**855,289,342**
4073000400 Energy	**NET EXPENDITURE KShs.**	**806,192,235**	**830,378,002**	**855,289,342**
4073000601 Administration	**4130200 Payable from Previous Financial Periods**	300,000,000	309,000,000	318,270,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	300,000,000	309,000,000	318,270,000
	Gross Expenditure................... KShs.	**300,000,000**	**309,000,000**	**318,270,000**
	NET EXPENDITURE KShs.	**300,000,000**	**309,000,000**	**318,270,000**
4073000600 Administration	**NET EXPENDITURE KShs.**	**300,000,000**	**309,000,000**	**318,270,000**
	TOTAL NET EXPENDITURE FOR VOTE 4073000000 ROADS, TRANSPORT AND PUBLIC WORKS Kshs.	**2,812,601,234**	**2,829,976,554**	**2,914,875,850**

4075000000 ADMINISTRATION AND PUBLIC SERVICE

PART A: Vision
A people-centered, transformative and accountable administration and public service.

PART B: Mission
To provide effective and efficient services through guided formulation and implementation of regulatory framework.

PART C: PERFORMANCE OVERVIEW AND RATIONALE FUNDING
Department Mandate
Administration and Public Service department comprises of five directorates namely: Administration, Alcoholic Drinks Control, Enforcement, Monitoring & Compliance, Betting & Gaming Control, Human Resource Management and Human Resource Development. The staff in this department largely comprises of administrators, human resource officers and enforcement officers.
The department has a role of providing services to the public as well as ensuring there is good coordination of various structures within the county. It is responsible for efficient management and development of the human resources in the county.
Further, the department ensures enforcement and compliance of the public to various county and national laws, curbs irresponsible and illegal betting and gaming, curbs alcohol & substance abuse and offers rehabilitation services to persons' dependent on alcohol.

Expenditure Trends- Approved budget against actual expenditure for the financial years 2022-23-2024/25
In the FY 2022/23, the approved budget for the sector was KShs. 866,988,341 against an actual expenditure of KShs. 685,245,719 reflecting an absorption rate of 79.0%
In the FY 2023/24, the approved budget for the sector was KShs. 1, 057,457,962 against an actual expenditure of KShs. 934, 784,282 reflecting an absorption rate of 86.20%.
In the FY 2024/25, the total approved budget for the sector was KShs. 1,003,998,165 against an actual expenditure of KShs. 818,637,511 which translates to an absorption rate of 87%

Major achievements based on the planned outputs /services for the financial years 2022-23-2024/25
During the period, the sector made some key achievements which include:

- Improved service delivery through; coordination of all departmental activities, undertaking of all payroll related activities, provision of medical insurance cover to the staff. deployment of staff of various cadres in the sub counties, carrying out capacity building on various members of staff, processing of staff benefits, staff promotions and medical cover. There was a headcount of all the county staff. The department also purchased uniforms and equipment for various officers including; sub county administrators, ward administrators, gaming inspectors and enforcement officers for better service delivery. Induction of newly recruited officers including 8 chief officers, 11 municipal managers, roads officers, foresters, surveyors and environmental officers and 180 liaison officers was done.
- Construction of executive kitchen, boardroom and dining area and Juja Sub County Office Block at Jujawas completed while Completion Works for Lari Sub County at 80% completion. Renovation Works for Kabete Sub County Offices was completed, Githunguri sub county offices renovation was at 95%, and Rehabilitation of Gatundu North sub county offices was 89% complete.
- The department ensured reduced incidences of irresponsible and illegal betting and gaming through, licensing of various gaming and gambling premises which added to more county revenue, field inspections and crackdown against illegal and unlicensed premises where gaming machines have been impounded. In addition, Prepared and submitted the Kiambu County Betting, Lotteries and Gaming Act, 2024 to the county attorney for advice.
- The department ensured better service delivery through, introduction of traffic Marshall services, provision of effective security/guarding(sentry) services for county government premises, control of proliferation of illegal liquor within the county, control of hawking activities in urban areas, enforcement of revenue collection and enforcement of all county laws and generally maintaining law and order within the county jurisdiction. Military drills and sensitization sessions were done one session per week per Sub County.100% enforcement of the law with crackdowns done while enforcing the following laws: Physical and Land Use Planning Act, Kiambu County Finance Act 2023, Kiambu County Alcoholic Drinks Control Act 2022, Trade Licensing Act, EMCA, Public Health Act.
- The department ensured reduced incidences of alcohol and substance abuse through; inspection and licensing of various alcoholic drinks outlets which added to more county revenue, crackdowns of illicit brewers in various sub counties and engagement with major stakeholders in alcoholic drinks business to help in the fight against illicit brews. On safety of the brews, the Government agencies like NACADA, KRA and KEBS

teamed up with County Enforcement teams so as to fight substandard, counterfeit and illicit brews. Engagement with major stakeholders in the alcoholic drinks business and the bar owners ensured self-regulation and policing as well as reducing of the number of litigations against Kiambu County Government.

Constraints and Challenges Experienced in budget implementation

i. Budgetary constraints
ii. Pending Bills which absorbs the largest part of the departmental budget and also makes some contractors unwilling to continue with the development projects.

To address these challenges the department has resorted in various measures which include;

i. Prioritizing of pending bills in the budgetary allocation to have them paid.
ii. Enhancing of more revenue streams to supplement revenues received from the county government and mitigate budget cuts.

Major Services to be provided in the MTEF period FY 2026/27 – 2028/29

In the FY 2026/27 - FY 2028/29 MTEF period, the department has planned to improve service delivery through; construction, renovation, and equipping of offices, construction of ablution blocks, mainstreaming of climate change in the sub county offices, capacity building of staff and processing of staff medical cover and welfare benefits. The department will also focus on alcohol and substance abuse reduction through; crackdowns, awareness forums and rehabilitation services. Additionally, the department will ensure enforcement of county laws through rebranding of the inspectorate unit and ensure responsible betting and gaming through awareness forums, crackdowns and licensing of betting and gaming premises.

PART D: PROGRAMMES AND OBJECTIVES

Programme	Objective
General Administration, Planning and Support services	To provide quality administrative services for effective and efficient service delivery.
Alcoholic Drinks control and Rehabilitation	To create awareness and reduce Alcohol, Substance Abuse and offer rehabilitation services
Human Resource Management and Development Services	To develop and maintain an effective and efficient county workforce

PART E: SUMMARY OF PROGRAMMES, OUTPUTS AND PERFORMANCE INDICATORS FOR FY 2026/27 -2028/29

Sub-programme	Delivery Unit	Key outputs	Key performance Indicators	TARGET 2024/24	Actual Achievement 2024/25 ADP	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: General Administration, Planning and Support Services									
Programme Outcome: Improved Service delivery									
SP1: Administration, Planning and Financial services	Directorate of Administration	Office blocks constructed and equipped	No. of office blocks constructed and equipped	5	0	3	3	4	5
		Office blocks renovated	No. of office blocks renovated	6	3	1	0	1	1
		Ablution blocks constructed	No. of Ablution blocks constructed	1	0	1	1	1	1
	HR Directorate	Staff on P&P remunerated	No. of staff remunerated	388	388	388	388	388	388
		Staff on Contract remunerated	No. of staff remunerated	262	262	262	262	262	262
		Casuals engaged	No. of Casuals engaged	400	414	357	357	400	400
	Finance & Procurement Unit	Allocations to operations & maintenance	Amount allocated to O&M budget	125M	129M	134M	134M	140M	140M
SP2: KDSP II Level 1 & 2 Grant	Directorate of Administration	Key Results Areas	KDSP II	390M	390M	390M	390M	390M	390M
Programme 2: Human Resource Management and Development Services									
Programme Outcome: efficient management and development of the human resources in the county									
SP3: Human Resource Management and Development Services	HR Directorate	Staff sponsored for CPD, Leadership & Management programs	No of staff sponsored for CPD, Leadership & Management programs	10	5	40	45	45	50

Sub-programme	Delivery Unit	Key outputs	Key performance Indicators	TARGET 2024/24	Actual Achievement 2024/25 ADP	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Staff registered & subscribed to professional & trade bodies.	No of staff registered & subscribed to professional & trade bodies.	45	0	45	40	23	20
		Officers on performance contract appraised	No of officers appraised	2	0	25	20	20	40
		Performance contracting	No. of Performance contracts signed	20	0	20	20	20	20
		Performance appraisal	No. of performance appraisals done	1	0	1	1	1	1
Programme 3: Alcoholic Drinks Control and Rehabilitation									
Programme Outcome: Reduced incidences of Alcohol and substance abuse									
SP4: Alcoholic Drinks Control and Rehabilitation	Directorate of Alcoholic Drinks Control	Rehabilitation, Intervention, Compliance, and Research	ADC Fund	60M	60M	60M	60M	60M	60M

Vote 4075000000 Administration and Public Service

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	**2027/2028**	**2028/2029**
	KShs.	**KShs.**	**KShs.**
0706014060 Sp6.1 General Administration, planning and Support Services	1,546,551,710	1,266,248,257	1,301,985,706
0714014060 Sp14.1 Rehabilitation, intervention programs and Research on alcohol	60,000,000	70,000,000	70,000,000
0715024060 Sp15.2 Human Resource Development	30,000,000	30,900,000	31,826,997
Total Expenditure for Vote 4075000000 Administration and Public Service	**1,636,551,710**	**1,367,148,257**	**1,403,812,703**

4075000000 Administration and Public Service

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,183,051,710**	**1,216,518,257**	**1,250,988,803**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	155,604,290	160,272,418	165,080,588
2600000 Current Transfers to Govt. Agencies	67,500,000	67,500,000	67,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	25,885,133	26,661,686	27,461,537
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**453,500,000**	**150,630,000**	**152,823,900**
2600000 Capital Transfers to Govt. Agencies	382,500,000	77,500,000	77,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,636,551,710**	**1,367,148,257**	**1,403,812,703**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0706014060 Sp6.1 General Administration, planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	131,604,290	135,552,418	139,618,991
2600000 Current Transfers to Govt. Agencies	37,500,000	37,500,000	37,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	19,885,133	20,481,686	21,096,137
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**423,500,000**	**110,630,000**	**112,823,900**
2600000 Capital Transfers to Govt. Agencies	352,500,000	37,500,000	37,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,546,551,710**	**1,266,248,257**	**1,301,985,706**

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	131,604,290	135,552,418	139,618,991
2600000 Current Transfers to Govt. Agencies	37,500,000	37,500,000	37,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	19,885,133	20,481,686	21,096,137
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**423,500,000**	**110,630,000**	**112,823,900**
2600000 Capital Transfers to Govt. Agencies	352,500,000	37,500,000	37,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,546,551,710**	**1,266,248,257**	**1,301,985,706**

0714014060 Sp14.1 Rehabilitation, intervention programs and Research on alcohol

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,000,000**	**30,000,000**
2600000 Current Transfers to Govt. Agencies	30,000,000	30,000,000	30,000,000
Capital Expenditure	**30,000,000**	**40,000,000**	**40,000,000**
2600000 Capital Transfers to Govt. Agencies	30,000,000	40,000,000	40,000,000
Total Expenditure	**60,000,000**	**70,000,000**	**70,000,000**

0714004060 P14 Alcoholic Drinks Control and Rehabilitation

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,000,000**	**30,000,000**
2600000 Current Transfers to Govt. Agencies	30,000,000	30,000,000	30,000,000
Capital Expenditure	**30,000,000**	**40,000,000**	**40,000,000**
2600000 Capital Transfers to Govt. Agencies	30,000,000	40,000,000	40,000,000
Total Expenditure	**60,000,000**	**70,000,000**	**70,000,000**

0715024060 Sp15.2 Human Resource Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,900,000**	**31,826,997**
2200000 Use of Goods and Services	24,000,000	24,720,000	25,461,597
3100000 Non Financial Assets	6,000,000	6,180,000	6,365,400
Total Expenditure	**30,000,000**	**30,900,000**	**31,826,997**

0715004060 P15 Human Resource Management and Development Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0715004060 P15 Human Resource Management and Development Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Current Expenditure	**30,000,000**	**30,900,000**	**31,826,997**
2200000 Use of Goods and Services	24,000,000	24,720,000	25,461,597
3100000 Non Financial Assets	6,000,000	6,180,000	6,365,400
Total Expenditure	**30,000,000**	**30,900,000**	**31,826,997**

0700000 Public Administration And International Relations

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,183,051,710**	**1,216,518,257**	**1,250,988,803**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	155,604,290	160,272,418	165,080,588
2600000 Current Transfers to Govt. Agencies	67,500,000	67,500,000	67,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	25,885,133	26,661,686	27,461,537
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**453,500,000**	**150,630,000**	**152,823,900**
2600000 Capital Transfers to Govt. Agencies	382,500,000	77,500,000	77,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,636,551,710**	**1,367,148,257**	**1,403,812,703**

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	131,604,290	135,552,418	139,618,991
2600000 Current Transfers to Govt. Agencies	37,500,000	37,500,000	37,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050

0706004060 P6 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
3100000 Non Financial Assets	19,885,133	20,481,686	21,096,137
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**423,500,000**	**110,630,000**	**112,823,900**
2600000 Capital Transfers to Govt. Agencies	352,500,000	37,500,000	37,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,546,551,710**	**1,266,248,257**	**1,301,985,706**

0706014060 Sp6.1 General Administration, planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
2100000 Compensation to Employees	722,010,577	743,670,892	765,981,019
2200000 Use of Goods and Services	131,604,290	135,552,418	139,618,991
2600000 Current Transfers to Govt. Agencies	37,500,000	37,500,000	37,500,000
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	19,885,133	20,481,686	21,096,137
4100000 Financial Assets	207,551,710	213,778,261	220,191,609
Capital Expenditure	**423,500,000**	**110,630,000**	**112,823,900**
2600000 Capital Transfers to Govt. Agencies	352,500,000	37,500,000	37,500,000
3100000 Non Financial Assets	71,000,000	73,130,000	75,323,900
Total Expenditure	**1,546,551,710**	**1,266,248,257**	**1,301,985,706**

0714004060 P14 Alcoholic Drinks Control and Rehabilitation

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,000,000**	**30,000,000**
2600000 Current Transfers to Govt. Agencies	30,000,000	30,000,000	30,000,000
Capital Expenditure	**30,000,000**	**40,000,000**	**40,000,000**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0714004060 P14 Alcoholic Drinks Control and Rehabilitation

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2600000 Capital Transfers to Govt. Agencies	30,000,000	40,000,000	40,000,000
Total Expenditure	**60,000,000**	**70,000,000**	**70,000,000**

0714014060 Sp14.1 Rehabilitation, intervention programs and Research on alcohol

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,000,000**	**30,000,000**
2600000 Current Transfers to Govt. Agencies	30,000,000	30,000,000	30,000,000
Capital Expenditure	**30,000,000**	**40,000,000**	**40,000,000**
2600000 Capital Transfers to Govt. Agencies	30,000,000	40,000,000	40,000,000
Total Expenditure	**60,000,000**	**70,000,000**	**70,000,000**

0715004060 P15 Human Resource Management and Development Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,900,000**	**31,826,997**
2200000 Use of Goods and Services	24,000,000	24,720,000	25,461,597
3100000 Non Financial Assets	6,000,000	6,180,000	6,365,400
Total Expenditure	**30,000,000**	**30,900,000**	**31,826,997**

0715024060 Sp15.2 Human Resource Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,900,000**	**31,826,997**
2200000 Use of Goods and Services	24,000,000	24,720,000	25,461,597
3100000 Non Financial Assets	6,000,000	6,180,000	6,365,400
Total Expenditure	**30,000,000**	**30,900,000**	**31,826,997**

PART I: Summary of Human Resource Requirements

Programme code	Programme Title	Directorate /Position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Positions	Positions to be funded	Position to be funded	Position to be funded
	General administration, planning and Support services	Directorate of Administration	360	325	335	345	360	360
		Directorate of alcoholic drinks control	84	17	30	31	75	84
		Directorate of Enforcement	604	409	604	604	604	604
		Directorate of Betting and Gaming	26	5	20	22	26	26
		Directorate of Human Resource management	103	54	64	90	103	103
		Directorate of Human Resource Development	15	7	9	15	15	15

VOTE R4075000000 Administration and Public Service

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4075000000 Administration and Public Service

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4075000101 Administration	**2110100 Basic Salaries - Permanent Employees**	**502,017,205**	**517,077,721**	**532,590,052**
	2110200 Basic Wages - Temporary Employees	**167,918,832**	**172,956,396**	**178,145,088**
	2110202 Casual Labour - Others	167,918,832	172,956,396	178,145,088
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**52,074,540**	**53,636,775**	**55,245,879**
	2120101 Employer Contributions to National Social Security Fund	6,060,960	6,242,788	6,430,072
	2120103 Employer Contribution to Staff Pensions Scheme	46,013,580	47,393,987	48,815,807
	2210100 Utilities Supplies and Services	**16,000,000**	**16,480,000**	**16,974,400**
	2210101 Electricity	15,000,000	15,450,000	15,913,500
	2210102 Water and sewerage charges	1,000,000	1,030,000	1,060,900
	2210200 Communication, Supplies and Services	**3,500,000**	**3,605,000**	**3,713,150**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,500,000	3,605,000	3,713,150
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,250,000**	**3,347,500**	**3,447,925**
	2210302 Accommodation - Domestic Travel	1,000,000	1,030,000	1,060,900
	2210303 Daily Subsistence Allowance	1,750,000	1,802,500	1,856,575
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	500,000	515,000	530,450
	2210500 Printing , Advertising and Information Supplies and Services	**2,000,000**	**2,060,000**	**2,121,800**
	2210502 Publishing and Printing Services	1,000,000	1,030,000	1,060,900
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,030,000	1,060,900
	2210600 Rentals of Produced Assets	**500,000**	**515,000**	**530,450**
	2210606 Hire of Equipment, Plant and Machinery	500,000	515,000	530,450
	2210700 Training Expenses	**3,750,000**	**3,862,500**	**3,978,375**
	2210701 Travel Allowance	500,000	515,000	530,450
	2210704 Hire of Training Facilities and Equipment	1,250,000	1,287,500	1,326,125
	2210712 Trainee Allowance	1,500,000	1,545,000	1,591,350
	2210799 Training Expenses - Other (Bud	500,000	515,000	530,450
	2210800 Hospitality Supplies and Services	**3,450,000**	**3,553,500**	**3,660,105**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,545,000	1,591,350
	2210802 Boards, Committees, Conferences and Seminars	750,000	772,500	795,675
	2210899 Hospitality Supplies - other (	1,200,000	1,236,000	1,273,080
	2210900 Insurance Costs	**41,354,290**	**42,594,918**	**43,872,766**
	2210904 Motor Vehicle Insurance	3,639,837	3,749,032	3,861,503
	2210910 Medical Insurance	34,364,453	35,395,386	36,457,248
	2210999 Insurance Costs - Other (Budge	3,350,000	3,450,500	3,554,015
	2211000 Specialised Materials and Supplies	**5,000,000**	**5,150,000**	**5,304,500**
	2211016 Purchase of Uniforms and Clothing - Staff	5,000,000	5,150,000	5,304,500
	2211100 Office and General Supplies and Services	**4,000,000**	**4,120,000**	**4,243,600**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,200,000	1,236,000	1,273,080
	2211102 Supplies and Accessories for Computers and Printers	1,900,000	1,957,000	2,015,710

II. Heads and Items under which this Vote will be accounted for by the 4075000000 Administration and Public Service

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211103 Sanitary and Cleaning Materials, Supplies and Services	900,000	927,000	954,810
	2211200 Fuel Oil and Lubricants	**10,000,000**	**10,300,000**	**10,609,000**
	2211201 Refined Fuels and Lubricants for Transport	10,000,000	10,300,000	10,609,000
	2211300 Other Operating Expenses	**33,250,000**	**34,247,500**	**35,274,925**
	2211305 Contracted Guards and Cleaning Services	11,500,000	11,845,000	12,200,350
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	257,500	265,225
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,600,000	1,648,000	1,697,440
	2211310 Contracted Professional Services	18,000,000	18,540,000	19,096,200
	2211320 Temporary Committees Expenses	1,200,000	1,236,000	1,273,080
	2211399 Other Operating Expenses - Oth	700,000	721,000	742,630
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**3,500,000**	**3,605,000**	**3,713,150**
	2220101 Maintenance Expenses - Motor Vehicles	3,500,000	3,605,000	3,713,150
	2220200 Routine Maintenance - Other Assets	**2,050,000**	**2,111,500**	**2,174,845**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,800,000	1,854,000	1,909,620
	2220210 Maintenance of Computers, Software, and Networks	250,000	257,500	265,225
	2640400 Other Current Transfers, Grants and Subsidies	**37,500,000**	**37,500,000**	**37,500,000**
	2640499 Other Current Transfers - Othe	37,500,000	37,500,000	37,500,000
	2710100 Government Pension and Retirement Benefits	**4,500,000**	**4,635,000**	**4,774,050**
	2710102 Gratuity - Civil Servants	4,500,000	4,635,000	4,774,050
	3110700 Purchase of Vehicles and Other Transport Equipment	**12,000,000**	**12,360,000**	**12,730,800**
	3110701 Purchase of Motor Vehicles	12,000,000	12,360,000	12,730,800
	3111000 Purchase of Office Furniture and General Equipment	**7,885,133**	**8,121,686**	**8,365,337**
	3111001 Purchase of Office Furniture and Fittings	2,235,133	2,302,186	2,371,252
	3111002 Purchase of Computers, Printers and other IT Equipment	2,500,000	2,575,000	2,652,250
	3111004 Purchase of Exchanges and other Communications Equipment	2,000,000	2,060,000	2,121,800
	3111009 Purchase of other Office Equipment	1,150,000	1,184,500	1,220,035
	4130200 Payable from Previous Financial Periods	**207,551,710**	**213,778,261**	**220,191,609**
	4130299 Payables from Previous Financial Period - Other (Budget)s	207,551,710	213,778,261	220,191,609
	Gross Expenditure..................... KShs.	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
	Net Expenditure..................... KShs.	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
4075000100 Administration	**Net Expenditure..................... KShs.**	**1,123,051,710**	**1,155,618,257**	**1,189,161,806**
4075000301 Human Resource	**2210200 Communication, Supplies and Services**	**1,613,000**	**1,661,390**	**1,711,231**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,613,000	1,661,390	1,711,231
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,727,000**	**1,778,810**	**1,832,173**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	270,500	278,615	286,973
	2210302 Accommodation - Domestic Travel	586,500	604,095	622,217
	2210303 Daily Subsistence Allowance	620,000	638,600	657,758
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	250,000	257,500	265,225
	2210500 Printing , Advertising and Information Supplies and Services	**1,285,000**	**1,323,550**	**1,363,256**

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4075000000 Administration and Public Service

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210502 Publishing and Printing Services	600,000	618,000	636,540
	2210504 Advertising, Awareness and Publicity Campaigns	685,000	705,550	726,716
	2210700 Training Expenses	**1,105,000**	**1,138,150**	**1,172,294**
	2210701 Travel Allowance	100,000	103,000	106,090
	2210710 Accommodation Allowance	425,000	437,750	450,882
	2210711 Tuition Fees	200,000	206,000	212,180
	2210712 Trainee Allowance	380,000	391,400	403,142
	2210800 Hospitality Supplies and Services	**1,200,000**	**1,236,000**	**1,273,080**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	721,000	742,630
	2210802 Boards, Committees, Conferences and Seminars	500,000	515,000	530,450
	2211100 Office and General Supplies and Services	**2,250,000**	**2,317,500**	**2,387,025**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	515,000	530,450
	2211102 Supplies and Accessories for Computers and Printers	1,500,000	1,545,000	1,591,350
	2211103 Sanitary and Cleaning Materials, Supplies and Services	250,000	257,500	265,225
	2211200 Fuel Oil and Lubricants	**2,000,000**	**2,060,000**	**2,121,800**
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,060,000	2,121,800
	2211300 Other Operating Expenses	**11,350,000**	**11,690,500**	**12,041,215**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	257,500	265,225
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	100,000	103,000	106,090
	2211310 Contracted Professional Services	10,000,000	10,300,000	10,609,000
	2211320 Temporary Committees Expenses	300,000	309,000	318,270
	2211399 Other Operating Expenses - Oth	700,000	721,000	742,630
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**970,000**	**999,100**	**1,029,073**
	2220101 Maintenance Expenses - Motor Vehicles	970,000	999,100	1,029,073
	2220200 Routine Maintenance - Other Assets	**500,000**	**515,000**	**530,450**
	2220210 Maintenance of Computers, Software, and Networks	500,000	515,000	530,450
	3111000 Purchase of Office Furniture and General Equipment	**6,000,000**	**6,180,000**	**6,365,400**
	3111001 Purchase of Office Furniture and Fittings	500,000	515,000	530,450
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	515,000	530,450
	3111009 Purchase of other Office Equipment	5,000,000	5,150,000	5,304,500
	Gross Expenditure..................... KShs.	**30,000,000**	**30,900,000**	**31,826,997**
	Net Expenditure..................... KShs.	**30,000,000**	**30,900,000**	**31,826,997**
4075000300 Human Resource	**Net Expenditure..................... KShs.**	**30,000,000**	**30,900,000**	**31,826,997**
4075000401 Alcoholic Fund	**2640400 Other Current Transfers, Grants and Subsidies**	**30,000,000**	**30,000,000**	**30,000,000**
	2640499 Other Current Transfers - Othe	30,000,000	30,000,000	30,000,000
	Gross Expenditure..................... KShs.	**30,000,000**	**30,000,000**	**30,000,000**
	Net Expenditure..................... KShs.	**30,000,000**	**30,000,000**	**30,000,000**
4075000400 Alcoholic Fund	**Net Expenditure..................... KShs.**	**30,000,000**	**30,000,000**	**30,000,000**
	TOTAL NET EXPENDITURE FOR VOTE R4075000000 Administration and Public Service	**1,183,051,710**	**1,216,518,257**	**1,250,988,803**

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4075000000 Administration and Public Service

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029

VOTE 4075000000 Administration and Public Service

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4075000000 Administration and Public Service

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4075000101 Administration	**3110200 Construction of Building**	71,000,000	73,130,000	75,323,900
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	71,000,000	73,130,000	75,323,900
	Gross Expenditure................... KShs.	**71,000,000**	**73,130,000**	**75,323,900**
	NET EXPENDITURE KShs.	**71,000,000**	**73,130,000**	**75,323,900**
4075000100 Administration	**NET EXPENDITURE KShs.**	**71,000,000**	**73,130,000**	**75,323,900**
4075000401 Alcoholic Fund	**2640500 Other Capital Grants and Transfers**	30,000,000	40,000,000	40,000,000
	2640503 Other Capital Grants and Transfers	30,000,000	40,000,000	40,000,000
	Gross Expenditure................... KShs.	**30,000,000**	**40,000,000**	**40,000,000**
	NET EXPENDITURE KShs.	**30,000,000**	**40,000,000**	**40,000,000**
4075000400 Alcoholic Fund	**NET EXPENDITURE KShs.**	**30,000,000**	**40,000,000**	**40,000,000**
4075000501 KDSP II	**2640400 Other Current Transfers, Grants and Subsidies**	352,500,000	37,500,000	37,500,000
	2640499 Other Current Transfers - Othe	352,500,000	37,500,000	37,500,000
	Gross Expenditure................... KShs.	**352,500,000**	**37,500,000**	**37,500,000**
	NET EXPENDITURE KShs.	**352,500,000**	**37,500,000**	**37,500,000**
4075000500 KDSP II	**NET EXPENDITURE KShs.**	**352,500,000**	**37,500,000**	**37,500,000**
	TOTAL NET EXPENDITURE FOR VOTE 4075000000 Administration and Public Service Kshs.	**453,500,000**	**150,630,000**	**152,823,900**

407700000 Agriculture Livestock & Cooperatives

PART A: Vision
A Healthy, Food secure and Prosperous County

PART B: Mission
To promote sustainable agriculture through capacity building on agricultural productivity, food and nutrition security, value addition, marketing, extension and infrastructural development.

PART C. Performance Overview and Rationale Funding
Mandates

Crop and Irrigation Directorate
The mandate of the directorate is: -

i. Deliver crop extension services and technologies to farmers through farm demonstrations, farmer field days, farmer field schools, agricultural shows, individual farm visits, farmer training courses, barazas and farmer tours;
ii. Development and implementation of programs in the agricultural sector to address food security in the County;
iii. Development of programs to intervene on soil and water conservation towards the natural resource base management for agriculture;
iv. Management of agricultural training centre (ATC) and agricultural mechanization stations (AMS):
v. Promote post-harvest management of crop produce;
vi. Land development services such as construction of water pans, irrigation infrastructure for horticultural production for food security;
vii. Designing and supervising construction of irrigation infrastructure
viii. Farmers training on irrigation development technologies and environmental management.
ix. Development and implementation of Policies, plans and legislation

Agribusiness and Market Development
The mandate of the directorate is: -

i. Quality control of inputs, produce and products from the agricultural sector;
ii. Enhance access to farm inputs e.g. certified seeds, fertilizer and other planting Materials
iii. Promotion of market access for agricultural products;
iv. Provision of infrastructure to promote agricultural produce marketing, agro processing and agricultural value chain development;
v. Enhance access to affordable credit and insurance packages for farmers;
vi. Promotion of access and management of agricultural information
vii. Coffee development
viii. Development and implementation of Policies, plans and legislation

Livestock production
The mandate of the directorate is :-

i. Livestock extension services to deliver technologies to livestock farmers through farm demonstrations, farmer field days, farmer field schools, agricultural shows, individual farm visits, farmer training courses, barazas and farmer tours.
ii. Livestock infrastructural development
iii. Breed improvement.
iv. Development and implementation of Policies, plans and legislation

Veterinary Services

The mandate of the directorate is: -

i. Veterinary services including disease search, surveillance and control
ii. Veterinary public health,
iii. Leather development,
iv. Vector control and animal welfare issue,
v. Animal products Health certification
vi. Develop and implement breeding programs
vii. Veterinary education and extension services
viii. Development and implementation of policies, plans and legislation

Fisheries development

The mandate of the directorate is: -

i. Provision of fisheries extension services
ii. Up scaling aquaculture technologies
iii. Promotion of fish seed bulking units
iv. Establishment of on-farm demonstrations and trials
v. Fish quality assurance
vi. Enhancement and promotion of fish marketing and value chain development
vii. Development and maintenance of inland fisheries;
viii. Fisheries licensing

Cooperatives Directorate

The mandate of the directorate is: -

Foster and facilitate the registration of co-operatives.

i. Offer audit services and ensure adherence to audit requisites and standards.
ii. Conduct inspections into the operations of co-operatives. Encourage and aid co-operative societies involved in value addition, facilitate the integration of suitable technology within co-operatives, and promote the exchange of market information.
iii. Gather and compile comprehensive data on all co-operative activities within the county.
iv. Establish and maintain informational hubs for co-operatives at the county level.
v. Guarantee co-operatives' adherence to co-operative legislations.
vi. Facilitate partnerships and connections between co-operatives and relevant stakeholders to advance the movement's interests.
vii. Cultivate principles of sound governance in the management of co-operative societies within their jurisdiction.
viii. Support and fortify growth, revitalization, and restructuring initiatives.
ix. Uphold inclusivity as a core principle within co-operative societies.
x. Provide advisory services for co-operatives.
xi. Enforce managerial standards within co-operative societies.
xii. Foster research in the field of co-operatives.
xiii. Integrate co-operative education into local educational institutions.
xiv. Stimulate co-operative ventures and innovation for co-operative societies at the county level.

Expenditure Trends

Between the financial years 2022/23 and 2024/25, there was a notable upward trend in the approved budgets allocated to the programs.

In the 2022/23 financial year, the total approved budget stood at KES 1,308,819,592 with an actual expenditure of KES 923,946,562. This translated to an impressive absorption rate of approximately 78.3%, indicating efficient budget execution and effective utilization of funds. The 2023/24 financial year, the approved budget stood at KES 1,801,384,912 with an actual expenditure of KES 1,065,280,641. The absorption rate stood approximately at 59.1%.

In 2024/25 financial year, the approved budget stood at KES 1,039,453,033 with an actual expenditure at KES 562,754,808.

Performance Review and Achievements for Period 2022/23-2024/25

Some of the key achievements in the department include:

General Administration, planning and Support Services

i. Trained 4 staffs in collaboration with stakeholders and development partners
ii. Developed animal welfare bill, Waruhiu bill, and food safety, CASSCOM bill and agro-ecological farming policy, which are in draft form.

Crop development and management

i. Procured and distributed 883.5 tonnes of certified maize seeds to farmers across the county
ii. Procured and distributed 218,130 Hass avocado, 24,075 Mangoes, 24,075 Oranges/ Pixes and 24,075 Pawpaw seedlings across the County
iii. Trained 46,205 farmers on modern farming technologies including conservation agriculture in collaboration with stakeholders.

iv. Constructed 182.8 Km of soil and water conservation structures, 35 small-scale water pans for demonstrations as well as installation of 35 solar-powered systems under NARIGP project.
v. Completed one value chain Multi-Community Investment (MCI)-Kamwamba irrigation project (MCI)
vi. 2,779 farmers participated in exchange/ cross learning tours either internally within the county or external to learn on climate smart agriculture, Renewable energy technologies among others.
vii. 2231 town dwellers sensitized on urban and peri urban agriculture.
viii. 211 soil samples collected by KALRO in Kiamwangi and Kiganjo wards during the pilot for the National Soil sample collection for soil health analysis
ix. Under NAVCDP Project, 260 Agripreneurs were recruited and trained, 75,500 farmers mobilized into 3020 groups for training purposed. 48 SACCOs and 36 marketing cooperatives vetted to receive grants for enterprise development through proposal development

Agribusiness and Information Management

i. Formed and strengthened 29 marketing groups along banana, dairy, avocado, potato and vegetable value chains
ii. Procured and distributed 3560.65 tonnes of coffee and food crop fertilizers.
iii. Linked over 982 farmers to financial service providers mainly SACCOs
iv. Trained 7181 farmers on post-harvest handling and value addition technologies along various chains among them banana value-addition, Vegetable and fruits
v. Trained farmers 8148 farmers on coffee production management and 49 staff on coffee production management and value addition through stakeholder collaboration.
vi. Trained 16 agro-dealers and 2734 farmers on quality inputs.
vii. 4907 farmers reached with extension messages in Waruhiu ATC
viii. 233 Farmers trained on food safety and certification

Livestock resources Management and Development

i. Distributed 475,435 indigenous one-month old chicks to farmers
ii. Distributed 3,754 two-months old piglets to farmers
iii. Trained 9,853 livestock farmers on livestock production
iv. 15,000 farmers accessed subsidized AI county wide
v. Trained 41,000 Farmers through stakeholders' collaboration on livestock enterprise
vi. Carried out 6 FMD, 3 LSD, 3 Anthrax and 3 Rabbies vaccination campaigns across the county
vii. Sensitised 3,200 farmers on drug residues in milk, eggs and meat to enhance food safety

Fisheries Development and Management

i. Trained 1,700 farmers on modern aquaculture technologies
ii. Stocked 1,328,000 fingerlings in selected ponds across the county in collaboration with ABDP
iii. Held 8 fish fairs (fish eating campaign)
iv. 758 fish pond liners issued to fish farmers
v. Distributed 236,900kg of fish feed

vi. 18 fish farmers groups supported with grants
vii. 6 demonstration centres established

Constraints and Challenges in Budget Implementation

Despite these achievements, the department faced several challenges during the implementation of its programs, including: Accumulated pending bills affecting project execution, Erratic weather conditions due to climate change, impacting agricultural production, shortage of technical staff due to retirements, inadequate transport for extension services, data deficiencies hindering planning and policy formulation and rapid urbanization, leading to a reduction in agricultural land.

Major Services to be Provided in the MTEF Period 2026/27-2028/2029

For the FY 2026/27–2028/29 MTEF period, the department plans to focus on increasing production and productivity, enhancing food and nutrition security, and promoting economic empowerment. Key initiatives include: Crop Productivity - Procurement and distribution of certified seeds, seedlings, and fertilizers; support for small-scale irrigation; and training farmers on best practices for crop varieties, agro-ecological farming, and post-harvest handling, extension Services: Upgrading the Waruhiu Agricultural Training Centre (ATC) to improve the quality of extension services, value Addition: Promotion of value addition and production of quality, safe agricultural products.

To boost livestock and fisheries productivity, the department will: Conduct vaccination campaigns and rehabilitate veterinary laboratories, complete and equip bovine, poultry, and rabbit slaughterhouses to enhance food safety, train farmers, vendors, and consumers on drug residues in livestock products, provide AI services (both sexed semen and conventional), distribute piglets and indigenous chickens, and install bulk milk coolers and pasteurizers, procure fingerlings for stocking in rivers, dams, and ponds, and provide subsidized aquaculture kits to farmers.

To support the cooperative movement, the department will: train cooperative management committees and members, conduct audits, inspections, and risk assessments for cooperatives, register new cooperatives and facilitate the formation of federations, ASAL-based cooperatives, and sector-specific cooperatives and promote good governance, digitize cooperative operations, and map cooperative societies.

PART D. Strategic Objectives

	Programme	Objective
1.	General, Administration, Planning and Support Services.	To enhance efficient and effective service delivery
2.	Crop Development, Irrigation and Marketing Services	To increase crop productivity, market access and value addition
3.	Livestock and Fisheries Development and Management.	To increase livestock and fisheries productivity, profitability and utilization
4.	Cooperative Development and Management	To promote growth and development in the cooperative movement

PART E. Summary of programme outputs and performance indicators and Targets for FY2024/25-2027/28

General, Administration, planning and support services	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: Enhanced effective and efficient service									
Administration services	Administration	Sub County agriculture and irrigation offices refurbished	No. of sub county agriculture and irrigation offices refurbished	3	1	1	1	1	2
		Offices equipped through green procurement	No of offices equipped through green procurement	6	0	0	3	3	5
		County agricultural data centres established	No of County agricultural data centres established	0	0	0	-	1	-
		County and sub county offices connected to internet (LAN and WAN)	No. of County and sub county offices connected to internet (LAN and WAN)	6	3	3	1	2	4
		Departmental interactive web portal and social media based agricultural information sharing platforms created and managed	No of departmental interactive web portal and social media based agricultural information sharing platforms created and managed	1	0	0	1	-	-
		Financial Reports done	No. of Financial Reports done	4	4	4	4	4	4
		Strategic plans done	No. of strategic plans done	0	0	0	1	-	-
		SWG established	No. of SWG established	0	0	0	1	-	-

General, Administration, planning and support services	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Meetings/forums held per year	No. of meetings/forums held per year	4	2	2	4	4	4
		Agricultural, livestock and fisheries Policies/regulations developed	No. of agricultural, livestock and fisheries Policies/regulations developed	2	0	0	-	1	2
		Kiambu County Fisheries management Plan developed	No. of County fisheries plans developed				-	1	2
		County Agriculture Sector Steering Committees (CASSCOM) meetings held	No. of CASSCOM meetings held	4	1	1	4	4	4
		County Antimicrobial Stewardship Interagency Committee (CASIC) activities conducted	No. of County Antimicrobial Stewardship Interagency Committee (CASIC) activities conducted	4	2	2	4	4	4
		Agricultural committees established	No. of Agricultural committees established	30	0	0	-	13	30
		Agricultural Performance Management System developed and operationalized	No of Agricultural Performance Management System developed and operationalized	1	1	1	1	1	1
		No. of Staff undertaking	No. of Staff undertaking	100	73	100	100	100	100

General, Administration, planning and support services	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		promotional and refresher courses	promotional and refresher courses						
		Allocation to personnel emoluments	Amount in Kshs allocated to personnel emoluments			404M	320.5M	370.5M	470.5M
		Allocation to operation and maintenance.	Amount allocated to operation and maintenance.			84M	76.5M	80.13M	77.58M

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: Increased crop productivity, market access and value addition									
Land and Crop management and Productivity Enhancement	Crop and irrigation	Farmers trained on best crop varieties for various Agro-Ecological Zones (AEZ) and Agro-ecological farming	No. of field days held	36	9	9	36	36	36
			No. of Exhibitions done	1	1	1	1	1	1
			No. of demos held	120	27	27	120	120	120
			No. of farmers trained on Agro-ecological farming	108,000	21,255	21,255	108,000	108,000	108,000
		Revolving fund established for planting materials	Amount in Kshs. allocated for planting materials	113.9M	105.8M	105.8M	100M	100M	100M

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Farmers capacity built on seed bulking	No of model farmers trained on bean bulking	27	0	0	27	27	27
			No of model farmers trained on potato seed bulking	22	0	0	22	22	22
		Certified seeds procured and distributed	Tonnes of certified seeds procured and distributed	215	215	215	100.21	100.21	100.21
		Fruit tree seedlings procured and distributed	No. of fruit tree seedlings procured and distributed	80,000	73,530	73,530	80,000	80,000	80,000
		Farmers trained on soil fertility management	No. of farmers trained on soil fertility management	2,700	2,636	2,636	2700	2700	2700
		Exchange study visits conducted	No of exchange study visits conducted	6	6	6	1	1	1
			No of farmers attending	180	180	180	180	180	180
		Farmers trained on Integrated Pest Management (IPM) and safe handling of agricultural chemicals	No of farmers trained on IPM and safe handling of agricultural chemicals	1,800	471	471	1800	1800	1800
			No of Spray teams established and	180	4	4	180	180	180

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			trained at the ward level						
			No of spray kits procured	12	4	4	12	12	12
		Farmers trained on best practices for harvest and post-harvest handling and packaging	No of farmers trained on best practices for harvest and post-harvest handling and packaging	108,000	6,726	6,726	108,000	108,000	108,000
		Farmers trained on production of fruits, vegetables, herbs and spices	No of farmers trained on production of fruits, vegetables, herbs and spices	3,600	1,128	1,128	3,600	3,600	3,600
		Town dwellers sensitized on urban and peri urban farming (food production and use of safe water)	No of town dwellers sensitized on urban and peri urban farming	4,200	2,231	2,231	4,200	4,200	4,200
		Quarterly meetings held at County level	No of quarterly meetings held at County level	4	3	3	4	4	4
		4K clubs reached to disseminate extension information	No. of 4K clubs reached	60	4	4	60	60	60

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Young farmers reached to disseminate extension information	No. of young farmers clubs reached	12	2	2	12	12	12
		Youth out of school groups reached to disseminate extension information	No. of youth out of school groups reached	12	2	2	12	12	12
Upgrading Waruhiu ATC	Crop and irrigation	ATC upgraded	% completion	20	20	20	20	20	20
Irrigation Development and Management	Crop and irrigation	Individual based water pans/ frm ponds for demonstration constructed	No. of individual based water pans/ farm ponds constructed	20	3	3	20	20	20
		community water pans constructed	No. of community water pans constructed	1	0	0	1	1	1
		Drip kits procured and installed	No. of Drip kits procured and installed	10	0	0	10	10	10
		community irrigation projects completed	No. of community irrigation projects completed	2	0	0	1	1	1
		Community water storage tanks with a solar system constructed	No. of community water storage tanks with a	1	0	0	3	3	3

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			solar system constructed.						
		Individual-based solar powered systems installed	No. of individual-based solar powered systems installed	20	3	3	20	20	20
		Farmers trained on irrigation technologies	No. of farmers trained on irrigation technologies	250	250	250	250	250	250
Revitalization of Agricultural Mechanization Services(AMS) – Ruiru	Crop and irrigation	workshops completed and equipped	% completion	20	0	0	10	20	20
		Offices refurbished	No. of offices refurbished	0	0	0	-	1	-
		machinery shed completed	% completion	0	0	0	10	20	30
		Farm tractors procured and equipped	No. of farm tractors procured and equipped	1	0	0	-	1	1
		Walking tractors procured and equipped	No. of walking tractors procured and equipped	0	0	0	2	3	3
		Water harvesting structures constructed	No. of water harvesting structures constructed	6	0	0	1	1	1
		Heavy machineries rehabilitated	No. of heavy machineries rehabilitated	1	0	0	1	1	1

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Heavy machineries procured	No of heavy machineries procured	1	0	0	1	1	1
		Farmers trained on mechanization technologies	No. of farmers trained on mechanization technologies	1,000	0	0	180	180	180
		Plant operators trained	No of plant operators trained	15	0	0	-	15	15
		staff trained on new emerging mechanization technologies	No of staff trained on new emerging mechanization technologies	4	0	0	12	12	12
		survey equipment (total station) procured	No. of survey equipment (total station) procured	0	0	0	1	-	-
		ploughing contests held	No. of ploughing contests held	0	0	0	1	1	1
Agricultural inputs and Financing	Agribusiness	Fertilizer procured for food crops and coffee	Tonnes of fertilizer procured for food crops and coffee	1,800	1,330	1330	1800	1800	1800
		Subsidized fertilizer mini-depots established	No. of subsidized fertilizer mini-depots established	4	4	4	1	1	1

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Stockist trainings conducted	No. of Stockist/ agro-dealers trained	9	3	3	4	9	9
		Agro vet associations created	No. of agro vet associations created	6	1	1	1	3	3
		Training on code of conduct, and mechanism for regulating members conducted	No of trainings on code of conduct, and mechanism for regulating members conducted	4	1	1	2	4	4
		Input inspection activities conducted	No. of input inspection activities conducted	12	5	5	6	12	12
		Officers trained on credit and insurance products.	No. of officers trained on credit and insurance products	50	12	12	50	50	50
		Farmers trained on various types of credit and insurance products	No. of farmer groups trained on credit and insurance products	3,442	922	922	1000	1000	1000
		Stakeholder linkage formed	No. of Stakeholder linkage formed	17	11	11	4	4	4
		Systems put in place for	No. of systems put in place for	2	0	0	1	2	2

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		monitoring standards of inputs	monitoring standards of inputs						
		Field visits conducted to check on input standards	No. of field visits conducted to check on input standards	4	4	4	4	4	4
Value chain development, value addition and Agro processing of agricultural produce	Agribusiness	Farmer groups formed along priority value chains	No. of farmer groups formed along the priority value chains	30	30	30	20	30	40
		Groups trained on value addition	No. of groups trained on value addition	25	11	11	20	30	40
		Coffee factories modernized	No. of coffee factories modernized	5	5	5	1	4	1
		Factory development plans in place and implemented	No. of factory development plans in place and implemented	2	2	2	1	2	1
		Staffs trained on agro processing	No. of staffs trained on agro processing	6	6	6	10	10	10
		Farmer groups supported with seed money	No. of trained farmer groups supported with seed money	3	0	0	-	3	3
		Staff trained on business plan and proposal development	No. of staff trained on business plan and proposal development	30	15	15	30	30	-

Crop Development, Irrigation and Marketing	**Delivery unit**	**Key output (KO)**	**Key performance indicators (KPIs)**	**Target 2024/25**	**Actual Achievement 2024/25**	**Baseline 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
		Business plans and business proposals developed	No. of business plans and business proposals developed	25	25	25	10	25	25
Agribusiness Market Development	Agribusiness	Banana aggregation centre operationalized	No. of Banana aggregation centre operationalized	0	0	0	1	-	-
		Marketing groups for avocado, broccoli and indigenous vegetable promoted	No. of sensitization meetings held	6	3	3	2	3	3
			No. of marketing groups formed	6	3	3	2	3	3
		Farmers trained on export market requirements for avocado and broccoli	No. of farmers trained on Export market requirements for avocado and broccoli	600	75	75	100	60	60
		Umbrella organizations linked to specialized markets	No. of umbrella organizations linked to specialized markets	0	0	0	3	-	-
		Food system actors sensitized on food safety, sanitary and phytosanitary standards	No. of sensitization meetings conducted	3	1	1	1	3	3

Crop Development, Irrigation and Marketing	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Markets with electronic market information notice boards installed	No. of Markets with electronic market information notice boards installed	5	0	0	1	1	2
		Enumerators trained on market data collection	No. of enumerators trained on market data collection	0	0	0	10	-	-
		Food utilization demonstrations conducted.	No. of food utilization demonstrations conducted.	50	23	23	40	50	80

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme outcome: Increased livestock and fisheries productivity, profitability and utilization									
Livestock Diseases Management and Control	Livestock	Vaccines procured	Number of FMD doses procured	100,000	90,000	90,000	100,000	100,000	100,000
			Number of LSD doses procured	100,000	30,000	30,000	100,000	100,000	100,000
			Number of BQ/Anthrax doses procured	100,000	60,000	60,000	100,000	100,000	100,000
			Number of Rabbies doses procured	20,000	17,500	17,500	-	-	-
		Vaccination campaign done	No. of vaccination campaigns done	3	3	3	3	3	3

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Dog owners trained on responsible dog ownership	No. of dog owners trained on responsible dog ownership	3,600	4,000	4,000	3,600	3,600	3,600
		Veterinary laboratories rehabilitated and equipped	No. of veterinary laboratories rehabilitated and equipped	2	0	2	1	1	1
		Communal dips rehabilitated	No. of communal dips rehabilitated	0	0		2	2	2
		Livestock movement Permits procured and issued	No. of livestock movement permits procured and issued	500	500	500	300	300	300
		Farmers trained on disease control	No. of farmers trained on disease control	12	12	12	2,000	2,000	2,000
		Disease surveillance conducted	No. of surveillances conducted	0	0	0	50	50	50
Food Safety and Animal Products Development	Livestock	Bovine, poultry and rabbit slaughterhouse completed and equipped	% Completion	0	0	25%	20	20	20
		Slaughter houses installed with electricity and maintained	No of slaughter houses installed with electricity and maintained	0	0	1	-	1	-
		Meat inspection kits and meat ink procured	No. of Meat inspection kit and meat ink procured	60	0	60	59	59	59
		Slaughter houses inspected and licensed	No. of Slaughter houses inspected and licensed	0	0	59	59	59	59
		Farmers, vendors and consumers trained on drug residues in livestock products	No. of farmers, vendors and consumers trained on drug residues in livestock products	1200	1200	1200	60	60	60
		Bandas inspected and licensed	No. of bandas inspected and licensed	24	24	24	60	60	60
		flayers, bandas and tanneries owners trained on proper leather production techniques	No. of trainings for flayers , bandas and tanneries owners conducted	24	24	24	1	1	1
		Milk testing kits procured and distributed to cooperatives	No. of milk testing kits procured and distributed to cooperatives	0	0	0	1	1	1
Livestock Production	Livestock	Subsidized ordinary semen availed and distributed	No. of ordinary semen doses procured and distributed	10,000	18,500	10,000	20,000	25,000	25,000

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
and Management		Subsidized sexed semen procured and distributed availed and distributed	No. of subsidized sexed semen doses procured and distributed	0	0	0	2,000	2,000	2,000
		Private AI providers licensed	No. of private AI providers licensed	200	40	40	200	200	200
		Liquid nitrogen and consumables procured and distributed	Litres of liquid nitrogen and consumables procured and distributed	62,500	0	1,523	62,500	62,500	62,500
		Farmers trained on livestock production and management	No. of farmers trained on livestock production and management	12,000	20,000	25,000	12,000	12,000	12,000
		Black soldier fly production units established	No. of black soldier fly production units established	2	0	0	2	2	2
		Farmers trained on market access and entrepreneurship skills	No. of farmers trained on market access and entrepreneurship skills	4,000	3,000	3,000	4,000	4,000	4,000
		Indigenous chicken procured and distributed	No. of indigenous chicken procured and distributed	90,000	**61,435**	90,000	240,000	240,000	240,000
		Pigs procured and distributed	No. of pigs procured and distributed	1,800	**1754**	1,754	6,000	6,000	6,000
Livestock Products Value Addition and Marketing	Livestock	Pasteurizers availed to farmers	No. of pasteurizers availed to farmers	0	0	0	-	1	1
		Milk coolers availed to farmers	No. of milk coolers availed to farmers	4	2	2	3	3	3
		Pork factory completed	% completion	25%	0	0	20	20	20
Aquaculture Development	Fisheries	Fisheries Officers trained on modern fisheries and aquaculture technologies	No. of officers trained on modern fisheries and aquaculture technologies	1	10	12	2	3	3
		Farmers groups trained on modern fisheries and aquaculture technologies	No. of farmers groups trained on modern fisheries and aquaculture technologies	12	12	12	3	12	12
		Farmer groups taken for exchange visits on fisheries	No. of farmer groups taken for exchange visit	0	0	0	1	1	1

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		officers trained on water safety and life skills	No. of officers trained on water safety and life skills	0	0	0	3	3	3
		Fishermen groups trained on water safety and life skills	No. of fishermen groups trained on water safety and life skills	0	0	0	1	3	3
		Fisheries workshops/conferences/seminars conducted	No. of Fisheries workshops/conferences/seminars conducted	0	3	3	-	1	1
		Aquaculture water testing kits procured and issued	No. of aquaculture water testing kits issued	0	0	2	2	4	4
		Fish farming training curriculum	No. of fish farming training curriculum developed	0	0	0	-	1	-
		Exchange visits conducted for officers	No. of Exchange visits conducted for officers	0	0	0	-	1	1
		Aquaculture demonstration centres developed, rehabilitated and installed with modern/commercial aquaculture technologies	No. of functional demonstration centres	16	5	5	3	5	6
		Subsidized quality fingerlings procured and issued to farmers	No. of fingerlings procured and distributed to farmers	200,000	887,000	887,000	200,000	200,000	200,000
		Hatcheries inspected and certified	No. of hatcheries inspected and certified	6	6	6	6	6	6
		Subsidized aquaculture inputs (liners, fishing nets, Hapa nets, predator control nets, feeds) procured and issued to farmers	No. of pond liners procured and distributed to farmers	12	758	758	12	24	36
			No. of hapa nets procured and distributed to farmers	0	0	0	24	48	48
			No. of fishing nets procured and distributed to farmers	12	6	6	12	12	12
			No. of predator nets procured and distributed to farmers	60	88	88	60	60	60
			Tonnage of fish feeds procured and distributed to farmers	25	177	177	25	25	25

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Fish feed cottage industry established and supported	No. of fish feed pelletizing unit procured and issued.	0	0	0	2	3	3
			No. of black soldier fly demonstration centres established	1	2	2	1	3	3
			No. fish feed formulation trainings done (staff and farmers)	1	2	2	1	3	4
		Staff, farmers and traders trained on ornamental fisheries	No. of farmers and traders trained on ornamental fisheries	0	0	0	5	5	5
			No. of staff trained on ornamental fisheries	0	0	0	1	3	3
Management and Development of Capture and Recreational Fisheries	Fisheries	Fingerlings stocked in Dams and rivers	No. of fingerlings stocked in dams/rivers	0	0	0	100,000	200,000	200,000
		Cages installed in dams	No. of cages installed in dams	0	0	0	1	3	4
		Boats procured and issued to fishermen	No. of boats procured and issued to fishermen	1	1	1	1	3	4
		Fishing and safety gears procured and issued to fishermen	No. of fishing and safety gears procured and issued to fishermen	32	6	6	32	32	32
		Dams and Rivers Management Committees (D.R.M.Cs) formed	No. of Dams and Rivers Management Committees formed	2	2	2	2	5	5
		Recreational fisheries facilities developed and rehabilitated (sport fishing)	No. of recreational fisheries facilities developed and rehabilitated (sport fishing)	2	0	0	-	1	1
		Sport fishing safety gears procured and issued to recreational fisheries facilities (sport fishing)	No. of sport fishing safety gears procured and issued	0	0	0	10	20	20
		Sport fishing gears (life jackets, fishing hook and line, cooling box) procured and issued to recreational fisheries facilities (sport fishing)	No. of sport fishing gears procured and issued	0	0	0	10	20	20

Livestock and Fisheries Management and Development	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Staff, tour guides and fishermen trained on water safety skills	No. of staff, tour guides and fishermen trained on water safety skills	0	0	0	5	10	10
Market development	Fisheries	Fish farmers marketing groups established	No. of fish farmers marketing groups established	6	25	25	-	6	6
		Fish outlets/markets established in collaboration with stakeholders	No. of fish outlets/markets established	2	1	1	-	2	2
		Freezers procured and issued to fish farmers groups	No. of freezers issued to fish farmers groups	6	5	5	6	6	6
		Weighing scales procured and issued too farmers	No. of weighing scales procured and issued too farmers	1	1	1	12	24	24
		Eat more fish field days done	No. of eat more fish field days done	2	8	8	-	2	3
		Digital fish marketing platform	No. of digital fish marketing platforms developed	0	0	0	-	-	1
		Inspection of fish farms and facilities conducted	No. of inspection of fish farms and facilities conducted	16	16	16	1	1	14
		Trainings on fish value addition and marketing conducted	No. of trainings on fish value addition and marketing conducted	3	3	3	-	3	3
		Fish processing cottage industries developed	No. of fish processing cottage industries developed	1	1	1	-	1	1
		Fish farmers co-operatives formed	No. of fish farmers co-operatives formed	1	1	1	1	1	1

Cooperative Development and Management	Delivery unit	Key output (KO)	Key performance indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Cooperative oversight and compliance	Cooperatives	Cooperatives oversight and compliance checks done	No. of cooperatives oversight and compliance checks done	304	73	73	100	358	
Cooperative development	Cooperatives	New cooperative registered	No. of new cooperatives registered	41	44	44	38	40	
		Cooperative trainings carried out.	No. of cooperatives trainings carried out.	352	350	350	389	850	
		Cold storage chains constructed	%completion	20	0	20	20	20	
		Housing, transport and savings and credit federations formed	No. of federations formed.	1	0	-	-	-	
		Partnerships/collaborations established in the cooperatives movement.	No. of partnerships/collaborations established.	3	1	2	2	2	
		Women and youth participating in the leadership of cooperatives.	No. of women and youth participating in the leadership of cooperatives.	497	383	383	520	222	
		Shared services for societies established.	No. of shared services established.	1	0	1	1	1	
		Contract farming for the production of animal fodder and vegetables, chicken, Herbs done.	No. of contract farming established for production of animal fodder and vegetables, chicken, Herbs.	4	2	4	4	4	
		Societies on ICT platforms.	No. of societies on ICT platforms.	**167**	79	**79**	**87**	55	
		Revolving fund established	No. of revolving fund	-		1	-	-	
Cooperative Society, Research and Advisory	Cooperatives	Feasibility studies conducted to improve the viability of Cooperatives.	No. of feasibility studies conducted	2	1	2	1	1	
		Societies mapped.	No. of societies mapped.	1	1	-	-	-	

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0106014060 Sp6.1 Land and Crop management	451,250,000	464,787,498	478,731,123
0107014060 Sp7.1 Livestock Diseases Management and Control	214,117,641	220,541,167	227,157,396
0108024060 Sp8.2 Cooperative Development	270,000,000	278,100,000	286,443,000
0113014060 Sp2.2 Administration services	418,806,691	431,370,887	444,312,013
Total Expenditure for Vote 4077000000 Agriculture, Livestock and Cooperatives	**1,354,174,332**	**1,394,799,552**	**1,436,643,532**

4077000000 Agriculture, Livestock and Cooperatives

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**688,806,691**	**709,470,885**	**730,755,005**
2100000 Compensation to Employees	376,800,425	388,104,436	399,747,570
2200000 Use of Goods and Services	289,545,094	298,231,442	307,178,379
2600000 Current Transfers to Govt. Agencies	300,000	309,000	318,270
2700000 Social Benefits	4,500,000	4,635,000	4,774,050
3100000 Non Financial Assets	8,961,172	9,230,007	9,506,906
4100000 Financial Assets	8,700,000	8,961,000	9,229,830
Capital Expenditure	**665,367,641**	**685,328,667**	**705,888,527**
2200000 Use of Goods and Services	120,103,767	123,706,880	127,418,086
2600000 Capital Transfers to Govt. Agencies	156,515,152	161,210,606	166,046,924
3100000 Non Financial Assets	347,154,024	357,568,643	368,295,702
4100000 Financial Assets	41,594,698	42,842,538	44,127,815
Total Expenditure	**1,354,174,332**	**1,394,799,552**	**1,436,643,532**

0106014060 Sp6.1 Land and Crop management

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
Capital Expenditure	**451,250,000**	**464,787,498**	**478,731,123**
2200000 Use of Goods and Services	100,903,767	103,930,880	107,048,806
2600000 Capital Transfers to Govt. Agencies	156,515,152	161,210,606	166,046,924
3100000 Non Financial Assets	152,236,383	156,803,474	161,507,578
4100000 Financial Assets	41,594,698	42,842,538	44,127,815
Total Expenditure	**451,250,000**	**464,787,498**	**478,731,123**

0106004060 P6 Crop Development, Irrigation and Marketing services

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
Capital Expenditure	**451,250,000**	**464,787,498**	**478,731,123**
2200000 Use of Goods and Services	100,903,767	103,930,880	107,048,806
2600000 Capital Transfers to Govt. Agencies	156,515,152	161,210,606	166,046,924
3100000 Non Financial Assets	152,236,383	156,803,474	161,507,578
4100000 Financial Assets	41,594,698	42,842,538	44,127,815
Total Expenditure	**451,250,000**	**464,787,498**	**478,731,123**

0107014060 Sp7.1 Livestock Diseases Management and Control

Economic Classification	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	KShs.	**KShs.**	**KShs.**
Current Expenditure	**30,000,000**	**30,899,998**	**31,826,992**
2200000 Use of Goods and Services	26,738,828	27,540,991	28,367,216
2700000 Social Benefits	1,600,000	1,648,000	1,697,440
3100000 Non Financial Assets	1,661,172	1,711,007	1,762,336
Capital Expenditure	**184,117,641**	**189,641,169**	**195,330,404**
2200000 Use of Goods and Services	19,200,000	19,776,000	20,369,280
3100000 Non Financial Assets	164,917,641	169,865,169	174,961,124
Total Expenditure	**214,117,641**	**220,541,167**	**227,157,396**

0107004060 P7 Livestock and Fisheries Development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,899,998**	**31,826,992**
2200000 Use of Goods and Services	26,738,828	27,540,991	28,367,216
2700000 Social Benefits	1,600,000	1,648,000	1,697,440
3100000 Non Financial Assets	1,661,172	1,711,007	1,762,336
Capital Expenditure	**184,117,641**	**189,641,169**	**195,330,404**
2200000 Use of Goods and Services	19,200,000	19,776,000	20,369,280
3100000 Non Financial Assets	164,917,641	169,865,169	174,961,124
Total Expenditure	**214,117,641**	**220,541,167**	**227,157,396**

0108024060 Sp8.2 Cooperative Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	227,400,000	234,222,000	241,248,660
2600000 Current Transfers to Govt. Agencies	300,000	309,000	318,270
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,800,000	5,974,000	6,153,220
4100000 Financial Assets	4,500,000	4,635,000	4,774,050
Capital Expenditure	**30,000,000**	**30,900,000**	**31,827,000**
3100000 Non Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**270,000,000**	**278,100,000**	**286,443,000**

0108004060 P8 Co-operative Development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	227,400,000	234,222,000	241,248,660
2600000 Current Transfers to Govt. Agencies	300,000	309,000	318,270

0108004060 P8 Co-operative Development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,800,000	5,974,000	6,153,220
4100000 Financial Assets	4,500,000	4,635,000	4,774,050
Capital Expenditure	**30,000,000**	**30,900,000**	**31,827,000**
3100000 Non Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**270,000,000**	**278,100,000**	**286,443,000**

0113014060 Sp2.2 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**418,806,691**	**431,370,887**	**444,312,013**
2100000 Compensation to Employees	376,800,425	388,104,436	399,747,570
2200000 Use of Goods and Services	35,406,266	36,468,451	37,562,503
2700000 Social Benefits	900,000	927,000	954,810
3100000 Non Financial Assets	1,500,000	1,545,000	1,591,350
4100000 Financial Assets	4,200,000	4,326,000	4,455,780
Total Expenditure	**418,806,691**	**431,370,887**	**444,312,013**

0113004060 P2 Administration planning and support service

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**418,806,691**	**431,370,887**	**444,312,013**
2100000 Compensation to Employees	376,800,425	388,104,436	399,747,570
2200000 Use of Goods and Services	35,406,266	36,468,451	37,562,503
2700000 Social Benefits	900,000	927,000	954,810
3100000 Non Financial Assets	1,500,000	1,545,000	1,591,350
4100000 Financial Assets	4,200,000	4,326,000	4,455,780
Total Expenditure	**418,806,691**	**431,370,887**	**444,312,013**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0113004060 P2 Administration planning and support service

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**418,806,691**	**431,370,887**	**444,312,013**
2100000 Compensation to Employees	376,800,425	388,104,436	399,747,570
2200000 Use of Goods and Services	35,406,266	36,468,451	37,562,503
2700000 Social Benefits	900,000	927,000	954,810
3100000 Non Financial Assets	1,500,000	1,545,000	1,591,350
4100000 Financial Assets	4,200,000	4,326,000	4,455,780
Total Expenditure	**418,806,691**	**431,370,887**	**444,312,013**

0113014060 Sp2.2 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**418,806,691**	**431,370,887**	**444,312,013**
2100000 Compensation to Employees	376,800,425	388,104,436	399,747,570
2200000 Use of Goods and Services	35,406,266	36,468,451	37,562,503
2700000 Social Benefits	900,000	927,000	954,810
3100000 Non Financial Assets	1,500,000	1,545,000	1,591,350
4100000 Financial Assets	4,200,000	4,326,000	4,455,780
Total Expenditure	**418,806,691**	**431,370,887**	**444,312,013**

0106004060 P6 Crop Development, Irrigation and Marketing services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**451,250,000**	**464,787,498**	**478,731,123**
2200000 Use of Goods and Services	100,903,767	103,930,880	107,048,806
2600000 Capital Transfers to Govt. Agencies	156,515,152	161,210,606	166,046,924
3100000 Non Financial Assets	152,236,383	156,803,474	161,507,578
4100000 Financial Assets	41,594,698	42,842,538	44,127,815
Total Expenditure	**451,250,000**	**464,787,498**	**478,731,123**

0106014060 Sp6.1 Land and Crop management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**451,250,000**	**464,787,498**	**478,731,123**
2200000 Use of Goods and Services	100,903,767	103,930,880	107,048,806
2600000 Capital Transfers to Govt. Agencies	156,515,152	161,210,606	166,046,924
3100000 Non Financial Assets	152,236,383	156,803,474	161,507,578
4100000 Financial Assets	41,594,698	42,842,538	44,127,815
Total Expenditure	**451,250,000**	**464,787,498**	**478,731,123**

0107004060 P7 Livestock and Fisheries Development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,899,998**	**31,826,992**
2200000 Use of Goods and Services	26,738,828	27,540,991	28,367,216
2700000 Social Benefits	1,600,000	1,648,000	1,697,440
3100000 Non Financial Assets	1,661,172	1,711,007	1,762,336
Capital Expenditure	**184,117,641**	**189,641,169**	**195,330,404**
2200000 Use of Goods and Services	19,200,000	19,776,000	20,369,280
3100000 Non Financial Assets	164,917,641	169,865,169	174,961,124
Total Expenditure	**214,117,641**	**220,541,167**	**227,157,396**

0107014060 Sp7.1 Livestock Diseases Management and Control

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**30,000,000**	**30,899,998**	**31,826,992**
2200000 Use of Goods and Services	26,738,828	27,540,991	28,367,216
2700000 Social Benefits	1,600,000	1,648,000	1,697,440
3100000 Non Financial Assets	1,661,172	1,711,007	1,762,336
Capital Expenditure	**184,117,641**	**189,641,169**	**195,330,404**
2200000 Use of Goods and Services	19,200,000	19,776,000	20,369,280
3100000 Non Financial Assets	164,917,641	169,865,169	174,961,124

0107014060 Sp7.1 Livestock Diseases Management and Control

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Total Expenditure	**214,117,641**	**220,541,167**	**227,157,396**

0108004060 P8 Co-operative Development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	227,400,000	234,222,000	241,248,660
2600000 Current Transfers to Govt. Agencies	300,000	309,000	318,270
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,800,000	5,974,000	6,153,220
4100000 Financial Assets	4,500,000	4,635,000	4,774,050
Capital Expenditure	**30,000,000**	**30,900,000**	**31,827,000**
3100000 Non Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**270,000,000**	**278,100,000**	**286,443,000**

0108024060 Sp8.2 Cooperative Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	227,400,000	234,222,000	241,248,660
2600000 Current Transfers to Govt. Agencies	300,000	309,000	318,270
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,800,000	5,974,000	6,153,220
4100000 Financial Assets	4,500,000	4,635,000	4,774,050
Capital Expenditure	**30,000,000**	**30,900,000**	**31,827,000**
3100000 Non Financial Assets	30,000,000	30,900,000	31,827,000
Total Expenditure	**270,000,000**	**278,100,000**	**286,443,000**

Part I: Summary of Human Resource Requirements

Programme Tittle	Designation/position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
	Chief Officer	3	3	3	3	3	3
	Sub Total	**3**	**3**	**3**	**3**	**3**	**3**
Directorate of Crop & Irrigation and Agribusiness & Marketing	Deputy Director Agriculture (Irrigation and Mechanization)	1	0	0	1		
	Deputy Director (Agribusiness and Marketing)	1	1	1			
	Deputy Director Agriculture(Crops Development)	1	0	0			
	Deputy Director Agriculture (Project Support and Coordination)	1	0	0			
	Senior Assistant Director Agriculture (Irrigation and Mechanization Development)	1	0	0			
	Senior Assistant Director Agriculture (Agribusiness, Nutrition and Marketing)	1	0	0			
	Senior Assistant Director Agriculture (Crops Development)	1	0	0	1		
	Senior Assistant Director Agriculture (Project Support and Coordination)	1	0	0	1		
	Assistant Director Agriculture (Irrigation)	1	0	0			
	Assistant Director Agriculture (Mechanization Development Unit)	1	0	0			
	Assistant Director Agriculture (Marketing and Value Addition)	1	1	1			
	Assistant Director Agriculture (Farm Management and Inputs)	1	1	1			
	Assistant Director Agriculture (Food Utilization and Nutrition)	1	0	0	1		
	Assistant Director Agriculture (Horticulture)	1	1	1			
	Assistant Director Agriculture (Waruhiu ATC)	1	1	1			
	Assistant Director Agriculture (Crops Development)	1	1	1			
	Assistant Director Agriculture (M&E)	1	1	1			
	Assistant Director Agriculture (Project Coordination - NAVCDP, KABDP, Coffee)	3	1	1			
	NAVCDP CPCU STAFF						
	County Social Safeguards & Gender Mainstreaming Officer	1	1	1			
	County Agribusiness Development Officer	1	1	1			
	County Environmental Safeguard Officer	1	1	1			
	County Urban Food Safety Lead	1	1	1			
	County Agricultural Infrastructure Officer	1	1	1			
	CIDU						
	Principal Superitending Engineer (Irrigation)	1	0	0			
	Chief Superitending Engineer (Irrigation)	1	0	0			
	Senior Superitendentng Engineer (Irrigation)	1	1	1	5		
	Irrigation Engineer I	2	0	0			
	Irrigation Engineer II	12	2	2			
	Principal Engineering Technologists (Irrigation)	1	0	0			
	Chief Engineering Technologist	1	0	0			
	Senior Engineering Technologist	1	0	0			
	Engineering Technologist I	1	0	0			
	Sub-county Level						
	Assistant Director Agriculture	38	22	22			
	Principal Agricultural Officer	18	16	16			

Programme Tittle	Designation/position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
	Waruhiu ATC						
	Principal Agricultural Officer	3	3	3	14		
	House Keeper	2	0	0	1		
	Senior Hospitality Officer (Cateress)	1	1	1			
	AMS						
	Senior Superintending Engineer	1	0	0			
	Superintending Engineer(Deputy Manager/ Workshop Manager (AMS)	1	0	0			
	Principal Superitendent (Agriculture)	1	0	0	1		
	Chief Superitendinent (Agriculture)	1	0	0	1		
	Senior Inspector(Agriculture)	1	0	0	1		
	Plant Mechanic II	1	0	0			
	Principal Plant Operator	1	0	0			
	Senior AgriculturPlant Operator	1	0	0			
	Plant Operator II	1	1	1			
	Ward Level						
	Chief Agricultural Officer	5	0	0	5		
	Chief Assistant Agricultural Officer	5	4	4	5		
	Senior Agricultural Officer	5	1	1	5		
	Agricultural Officer I	60	7	7	5		
	Senior Assistant Agricultural Officer	25	19	19	5		
	Assistant Agricultural Officer I	5	1	1	5		
	Assistant Agricultural Officer II	15	4	4	**5**		
	Sub Total	**237**	**95**	**95**			
Directorate of Livestock	Deputy Director of Livestock Production	1	0	0			
	Senior Assistant Director of Livestock Production	3	3	3	3	3	3
	Assistant Director of Livestock Production	12	4	4			
	Sub-county Level						
	- Senior Principal Assistant Livestock Production officer	2	0	0			
	-Principal livestock production officer	4	4	3			
	-Chief livestock production officer	3	0	0			
	-Senior livestock production officer	3	3	3			
	-Livestock production officer	0	0	0			
	Ward Level						
	-Principal Assistant Livestock Production Officer	4	1	1			
	-Chief Assistant Livestock Production Officer	6	2	2			
	-Senior Assistant Livestock Production Officer	6	5	5			
	-Assistant Livestock Production Officer I	6	2	2			
	-Assistant Livestock Production Officer II	5	0	0			
	-Assistant Livestock Production Officer III	23	0	0			

Programme Tittle	Designation/position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
	-Chief Livestock Production Assistant	0	0	0			
	-Senior Livestock Production Assistant	0	0	0			
	-Livestock Production Assistant I	0	0	0			
	-Livestock Production Assistant II	10	0	0			
	Sub Total	**88**	**24**	**23**			
Directorate of Fisheries	Director of Fisheries	1	0	0			
	Deputy Director of Fisheries (Aquaculture & Inland fisheries)	1	1	1			
	Deputy Director of Fisheries (Marketing & Quality assurance)	1	0	0			
	Assistant Director of Fisheries (Marketing & quality assurance)	1	1	1			
	Assistant Director of Fisheries (Aquaculture & inland fisheries)	1	1	1			
	Assistant Director of Fisheries (SubCounty heads)	12	2	2			
	Principal Fisheries Officer	5	0	0			
	Chief Fisheries Officer	4	0	0			
	Senior Fisheries Officer	2	2	2			
	Fisheries officer	6	1	1			
	Principal Assistant Fisheries Officer	12	0	0			
	Chief Assistant Fisheries Officer	12	0	0			
	Senior Assistant Fisheries Officer	12	5	5			
	Assistant Fisheries Officer 1	3	0	0			
	Assistant Fisheries Officer 11	12	1	1			
	Principal Fisheries Assistant	12	0	0			
	Chief Fisheries Assistant	12	2	2			
	Senior Fisheries Assistant	12	2	2			
	Fisheries Assistant 1	12	0	0			
	Fisheries Assistant 11	12	0	0			
	Sub Total	**145**	**18**	**18**			
Directorate of Veterinary	Deputy Director Veterinary Services	1	1	1			
	Senior assistant Director	4	1	1			
	Assistant Director	17	4	4			
	Chief Veterinary Officer	4	4	4			
	Senior Veterinary Officer	5	0	0			
	Veterinary Officer	5	3	3			
	Assistant Animal Health Officer III	45	30	30			
	Assistant Animal Health Officer II	20	2	2			
	Assistant Animal Health Officer I	5	2	2			
	Senior Assistant Animal Health Officer	5	0	0			
	Chief Assistant Animal Health Officer	5	0	0			
	Principal Assistant Animal Health Officer	5	0	0			

Programme Tittle	Designation/position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
	Senior Principal Assistant Animal Health Officer	5	0	0			
	Animal Health Assistant II	15	0	0			
	Animal Health Assistant I	15	15	15			
	Senior Animal Health Assistant	35	16	16			
	Chief Animal Health Assistant	20	6	6			
	Senior Animal Health Officer	20	13	13			
	Leather Development Assistant III	12	0	0			
	Leather Development Assistant II	4	0	0			
	Leather Development Assistant I	4	0	0			
	Senior Leather Development Assistants	4	0	0			
	Sub Total	**255**	**97**	**97**			
Directorate of C0-operative	Director Cooperatives	1	1	1			
	Deputy Director Cooperatives	1	1	1			
	Deputy Director Cooperatives Audit	1	0	0			
	Assistant Director Cooperative Audit	1	1	1			
	Assisstant Director Cooperatives	2	1	1			
	Principal Cooperative Auditor	3	0	0			
	Principal Cooperative Officer	3	3	3			
	Principal Assistant Cooperative Officer	3	0	0			
	Chief Cooperative Officer	5	0	0			
	Chief Cooperative Auditor	5	0	0			
	Senior Cooperative Officer	6	2	2			
	Senior Cooperative Auditor	5	1	1			
	Senior Assistant Cooperative Officer	12	0	0			
	Cooperative Officer 1	6	6	6			
	Cooperative Auditor 1	6	2	2			
	Assistant Cooperative Officer 1	6	2	2			
	Sub Total	**66**	**20**	**20**			
Shared Services/ Support Services (Cross-Cutting Roles)	Assistant Director HRM	1	1	0			
	Human Resource Management	1	0	1			
	ICT	3	0	3			
	Legal	2	1	1			
	Public Communication Officer	2	1	1			
	Records Management Officer	4	2	2			
	Office Administrators (secretaries)	4	3	2			

Programme Tittle	Designation/position title	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2027/28	2028/29
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
	Administrative Services	5	2	3			
	Drivers	8	7	1			
	Clerical Officers	13	13	0			
	Security Officers	8	1	7			
	Procurement	8	8	0			
	Economist	4	1	3			
	Accountant	5	5	0			
	Support Staff	15	11	4			
	Sub Total	**83**	**56**	**28**			

VOTE R4077000000 Agriculture, Livestock and Cooperatives

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4077000000 Agriculture, Livestock and Cooperatives

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4077000201 Livestock	**2210100 Utilities Supplies and Services**	**3,710,000**	**3,821,300**	**3,935,939**
	2210101 Electricity	1,590,000	1,637,700	1,686,831
	2210102 Water and sewerage charges	2,120,000	2,183,600	2,249,108
	2210200 Communication, Supplies and Services	**1,061,060**	**1,092,891**	**1,125,679**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,060,000	1,091,800	1,124,554
	2210203 Courier and Postal Services	1,060	1,091	1,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**4,330,000**	**4,459,900**	**4,593,697**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	130,000	133,900	137,917
	2210302 Accommodation - Domestic Travel	100,000	103,000	106,090
	2210303 Daily Subsistence Allowance	4,100,000	4,223,000	4,349,690
	2210500 Printing , Advertising and Information Supplies and Services	**778,000**	**801,340**	**825,379**
	2210502 Publishing and Printing Services	130,000	133,900	137,917
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	112,000	115,360	118,820
	2210504 Advertising, Awareness and Publicity Campaigns	430,000	442,900	456,187
	2210505 Trade Shows and Exhibitions	106,000	109,180	112,455
	2210600 Rentals of Produced Assets	**230,000**	**236,900**	**244,007**
	2210604 Hire of Transport	230,000	236,900	244,007
	2210700 Training Expenses	**1,585,000**	**1,632,550**	**1,681,526**
	2210703 Production and Printing of Training Materials	265,000	272,950	281,138
	2210704 Hire of Training Facilities and Equipment	230,000	236,900	244,007
	2210711 Tuition Fees	30,000	30,900	31,827
	2210712 Trainee Allowance	530,000	545,900	562,277
	2210799 Training Expenses - Other (Bud	530,000	545,900	562,277
	2210800 Hospitality Supplies and Services	**643,000**	**662,290**	**682,157**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	424,000	436,720	449,821
	2210802 Boards, Committees, Conferences and Seminars	91,800	94,554	97,390
	2210807 Medals, Awards and Honors	21,200	21,836	22,491
	2210809 Board Allowance	106,000	109,180	112,455
	2210900 Insurance Costs	**508,800**	**524,064**	**539,785**
	2210903 Plant, Equipment and Machinery Insurance	21,200	21,836	22,491
	2210904 Motor Vehicle Insurance	487,600	502,228	517,294
	2211000 Specialised Materials and Supplies	**5,120,000**	**5,273,600**	**5,431,808**
	2211023 Supplies for Production	2,120,000	2,183,600	2,249,108
	2211031 Specialised Materials - Other	3,000,000	3,090,000	3,182,700
	2211100 Office and General Supplies and Services	**4,197,368**	**4,323,288**	**4,452,987**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,287,327	2,355,946	2,426,625
	2211102 Supplies and Accessories for Computers and Printers	1,380,041	1,421,442	1,464,085
	2211103 Sanitary and Cleaning Materials, Supplies and Services	530,000	545,900	562,277

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211200 Fuel Oil and Lubricants	**2,156,000**	**2,220,680**	**2,287,300**
	2211201 Refined Fuels and Lubricants for Transport	2,120,000	2,183,600	2,249,108
	2211202 Refined Fuels and Lubricants for Production	30,000	30,900	31,827
	2211204 Other Fuels (wood, charcoal, cooking gas etc…)	6,000	6,180	6,365
	2211300 Other Operating Expenses	**646,600**	**665,998**	**685,977**
	2211301 Bank Service Commission and Charges	10,600	10,918	11,245
	2211310 Contracted Professional Services	106,000	109,180	112,455
	2211399 Other Operating Expenses - Oth	530,000	545,900	562,277
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,720,000**	**1,771,600**	**1,824,748**
	2220101 Maintenance Expenses - Motor Vehicles	860,000	885,800	912,374
	2220105 Routine Maintenance - Vehicles	860,000	885,800	912,374
	2220200 Routine Maintenance - Other Assets	**53,000**	**54,590**	**56,227**
	2220210 Maintenance of Computers, Software, and Networks	53,000	54,590	56,227
	2710100 Government Pension and Retirement Benefits	**1,600,000**	**1,648,000**	**1,697,440**
	2710102 Gratuity - Civil Servants	1,600,000	1,648,000	1,697,440
	3110900 Purchase of Household Furniture and Institutional Equipment	**218,000**	**224,540**	**231,276**
	3110901 Purchase of Household and Institutional Furniture and Fittings	218,000	224,540	231,276
	3111000 Purchase of Office Furniture and General Equipment	**1,437,872**	**1,481,008**	**1,525,438**
	3111001 Purchase of Office Furniture and Fittings	159,000	163,770	168,683
	3111002 Purchase of Computers, Printers and other IT Equipment	1,278,872	1,317,238	1,356,755
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**5,300**	**5,459**	**5,622**
	3111109 Purchase of Educational Aids and Related Equipment	5,300	5,459	5,622
	Gross Expenditure..................... KShs.	**30,000,000**	**30,899,998**	**31,826,992**
	Net Expenditure..................... KShs.	**30,000,000**	**30,899,998**	**31,826,992**
4077000200 Livestock	**Net Expenditure..................... KShs.**	**30,000,000**	**30,899,998**	**31,826,992**
4077000301 Cooperatives	**2210100 Utilities Supplies and Services**	**2,000,000**	**2,060,000**	**2,121,800**
	2210101 Electricity	1,000,000	1,030,000	1,060,900
	2210102 Water and sewerage charges	1,000,000	1,030,000	1,060,900
	2210200 Communication, Supplies and Services	**1,600,000**	**1,648,000**	**1,697,440**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000	1,545,000	1,591,350
	2210203 Courier and Postal Services	100,000	103,000	106,090
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**5,000,000**	**5,150,000**	**5,304,500**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,030,000	1,060,900
	2210302 Accommodation - Domestic Travel	1,000,000	1,030,000	1,060,900
	2210303 Daily Subsistence Allowance	1,000,000	1,030,000	1,060,900
	2210309 Field Allowance	2,000,000	2,060,000	2,121,800
	2210500 Printing , Advertising and Information Supplies and Services	**201,300,000**	**207,339,000**	**213,559,170**
	2210502 Publishing and Printing Services	200,000	206,000	212,180
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	103,000	106,090

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,030,000	1,060,900
	2210505 Trade Shows and Exhibitions	200,000,000	206,000,000	212,180,000
	2210600 Rentals of Produced Assets	**400,000**	**412,000**	**424,360**
	2210603 Rents and Rates - Non-Residential	300,000	309,000	318,270
	2210604 Hire of Transport	100,000	103,000	106,090
	2210700 Training Expenses	**2,900,000**	**2,987,000**	**3,076,610**
	2210701 Travel Allowance	500,000	515,000	530,450
	2210703 Production and Printing of Training Materials	200,000	206,000	212,180
	2210704 Hire of Training Facilities and Equipment	200,000	206,000	212,180
	2210710 Accommodation Allowance	500,000	515,000	530,450
	2210711 Tuition Fees	500,000	515,000	530,450
	2210799 Training Expenses - Other (Bud	1,000,000	1,030,000	1,060,900
	2210800 Hospitality Supplies and Services	**1,720,000**	**1,771,600**	**1,824,748**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,030,000	1,060,900
	2210802 Boards, Committees, Conferences and Seminars	700,000	721,000	742,630
	2210899 Hospitality Supplies - other (	20,000	20,600	21,218
	2210900 Insurance Costs	**400,000**	**412,000**	**424,360**
	2210903 Plant, Equipment and Machinery Insurance	100,000	103,000	106,090
	2210904 Motor Vehicle Insurance	300,000	309,000	318,270
	2211000 Specialised Materials and Supplies	**2,100,000**	**2,163,000**	**2,227,890**
	2211009 Education and Library Supplies	300,000	309,000	318,270
	2211016 Purchase of Uniforms and Clothing - Staff	1,800,000	1,854,000	1,909,620
	2211100 Office and General Supplies and Services	**3,900,000**	**4,017,000**	**4,137,510**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	3,100,000	3,193,000	3,288,790
	2211102 Supplies and Accessories for Computers and Printers	500,000	515,000	530,450
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2211200 Fuel Oil and Lubricants	**100,000**	**103,000**	**106,090**
	2211201 Refined Fuels and Lubricants for Transport	100,000	103,000	106,090
	2211300 Other Operating Expenses	**1,350,000**	**1,390,500**	**1,432,215**
	2211305 Contracted Guards and Cleaning Services	200,000	206,000	212,180
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000	515,000	530,450
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	50,000	51,500	53,045
	2211310 Contracted Professional Services	100,000	103,000	106,090
	2211399 Other Operating Expenses - Oth	500,000	515,000	530,450
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,500,000**	**1,545,000**	**1,591,350**
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,545,000	1,591,350
	2220200 Routine Maintenance - Other Assets	**3,130,000**	**3,223,900**	**3,320,617**
	2220202 Maintenance of Office Furniture and Equipment	30,000	30,900	31,827
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,000,000	3,090,000	3,182,700

II. Heads and Items under which this Vote will be accounted for by the 4077000000 Agriculture, Livestock and Cooperatives

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2220210 Maintenance of Computers, Software, and Networks	100,000	103,000	106,090
	2640400 Other Current Transfers, Grants and Subsidies	**300,000**	**309,000**	**318,270**
	2640499 Other Current Transfers - Othe	300,000	309,000	318,270
	2710100 Government Pension and Retirement Benefits	**2,000,000**	**2,060,000**	**2,121,800**
	2710102 Gratuity - Civil Servants	2,000,000	2,060,000	2,121,800
	3111000 Purchase of Office Furniture and General Equipment	**5,800,000**	**5,974,000**	**6,153,220**
	3111001 Purchase of Office Furniture and Fittings	3,000,000	3,090,000	3,182,700
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,060,000	2,121,800
	3111005 Purchase of Photocopiers	300,000	309,000	318,270
	3111009 Purchase of other Office Equipment	500,000	515,000	530,450
	4130200 Payable from Previous Financial Periods	**4,500,000**	**4,635,000**	**4,774,050**
	4130299 Payables from Previous Financial Period - Other (Budget)s	4,500,000	4,635,000	4,774,050
	Gross Expenditure..................... KShs.	**240,000,000**	**247,200,000**	**254,616,000**
	Net Expenditure..................... KShs.	**240,000,000**	**247,200,000**	**254,616,000**
4077000300 Cooperatives	**Net Expenditure..................... KShs.**	**240,000,000**	**247,200,000**	**254,616,000**
4077000401 General Administration	**2110100 Basic Salaries - Permanent Employees**	**324,132,859**	**333,856,844**	**343,872,550**
	2110200 Basic Wages - Temporary Employees	**7,501,478**	**7,726,522**	**7,958,318**
	2110202 Casual Labour - Others	7,501,478	7,726,522	7,958,318
	2110300 Personal Allowance - Paid as Part of Salary	**2,087,480**	**2,150,104**	**2,214,607**
	2110320 Leave Allowance	2,087,480	2,150,104	2,214,607
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**43,078,608**	**44,370,966**	**45,702,095**
	2120101 Employer Contributions to National Social Security Fund	1,866,240	1,922,227	1,979,894
	2120103 Employer Contribution to Staff Pensions Scheme	41,212,368	42,448,739	43,722,201
	2210100 Utilities Supplies and Services	**2,400,000**	**2,472,000**	**2,546,160**
	2210101 Electricity	2,000,000	2,060,000	2,121,800
	2210102 Water and sewerage charges	400,000	412,000	424,360
	2210200 Communication, Supplies and Services	**1,350,000**	**1,390,500**	**1,432,215**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	800,000	824,000	848,720
	2210202 Internet Connections	500,000	515,000	530,450
	2210203 Courier and Postal Services	50,000	51,500	53,045
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**1,478,859**	**1,523,224**	**1,568,921**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	51,500	53,045
	2210302 Accommodation - Domestic Travel	500,000	515,000	530,450
	2210303 Daily Subsistence Allowance	828,859	853,724	879,336
	2210304 Sundry Items (e.g. airport tax, taxis, etc…)	100,000	103,000	106,090
	2210400 Foreign Travel and Subsistence, and other transportation costs	**100,000**	**103,000**	**106,090**
	2210403 Daily Subsistence Allowance	100,000	103,000	106,090
	2210500 Printing , Advertising and Information Supplies and Services	**1,050,000**	**1,081,500**	**1,113,945**
	2210502 Publishing and Printing Services	100,000	103,000	106,090

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	50,000	51,500	53,045
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210505 Trade Shows and Exhibitions	500,000	515,000	530,450
	2210700 Training Expenses	**1,800,000**	**1,854,000**	**1,909,620**
	2210703 Production and Printing of Training Materials	200,000	206,000	212,180
	2210704 Hire of Training Facilities and Equipment	300,000	309,000	318,270
	2210711 Tuition Fees	500,000	515,000	530,450
	2210712 Trainee Allowance	300,000	309,000	318,270
	2210799 Training Expenses - Other (Bud	500,000	515,000	530,450
	2210800 Hospitality Supplies and Services	**1,050,000**	**1,081,500**	**1,113,945**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	515,000	530,450
	2210802 Boards, Committees, Conferences and Seminars	550,000	566,500	583,495
	2210900 Insurance Costs	**10,226,957**	**10,533,765**	**10,849,777**
	2210903 Plant, Equipment and Machinery Insurance	300,000	309,000	318,270
	2210904 Motor Vehicle Insurance	1,186,269	1,221,857	1,258,512
	2210910 Medical Insurance	3,740,688	3,852,908	3,968,495
	2210999 Insurance Costs - Other (Budge	5,000,000	5,150,000	5,304,500
	2211000 Specialised Materials and Supplies	**9,325,973**	**9,605,752**	**9,893,924**
	2211016 Purchase of Uniforms and Clothing - Staff	125,973	129,752	133,644
	2211031 Specialised Materials - Other	9,200,000	9,476,000	9,760,280
	2211100 Office and General Supplies and Services	**3,650,035**	**3,759,536**	**3,872,322**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,000	2,060,000	2,121,800
	2211102 Supplies and Accessories for Computers and Printers	1,150,035	1,184,536	1,220,072
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	515,000	530,450
	2211200 Fuel Oil and Lubricants	**344,838**	**355,183**	**365,838**
	2211201 Refined Fuels and Lubricants for Transport	344,838	355,183	365,838
	2211300 Other Operating Expenses	**829,604**	**854,491**	**880,126**
	2211301 Bank Service Commission and Charges	5,000	5,150	5,304
	2211305 Contracted Guards and Cleaning Services	324,846	334,591	344,629
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	400,000	412,000	424,360
	2211399 Other Operating Expenses - Oth	99,758	102,750	105,833
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,000,000**	**1,030,000**	**1,060,900**
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,030,000	1,060,900
	2220200 Routine Maintenance - Other Assets	**800,000**	**824,000**	**848,720**
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	300,000	309,000	318,270
	2220202 Maintenance of Office Furniture and Equipment	200,000	206,000	212,180
	2220205 Maintenance of Buildings and Stations -- Non-Residential	300,000	309,000	318,270
	2710100 Government Pension and Retirement Benefits	**900,000**	**927,000**	**954,810**
	2710102 Gratuity - Civil Servants	900,000	927,000	954,810

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4077000000 Agriculture, Livestock and Cooperatives

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	3110900 Purchase of Household Furniture and Institutional Equipment	**200,000**	**206,000**	**212,180**
	3110901 Purchase of Household and Institutional Furniture and Fittings	200,000	206,000	212,180
	3111000 Purchase of Office Furniture and General Equipment	**1,000,000**	**1,030,000**	**1,060,900**
	3111001 Purchase of Office Furniture and Fittings	500,000	515,000	530,450
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	515,000	530,450
	3111100 Purchase of Specialised Plant, Equipment and Machinery	**300,000**	**309,000**	**318,270**
	3111109 Purchase of Educational Aids and Related Equipment	300,000	309,000	318,270
	4130200 Payable from Previous Financial Periods	**4,200,000**	**4,326,000**	**4,455,780**
	4130299 Payables from Previous Financial Period - Other (Budget)s	4,200,000	4,326,000	4,455,780
	Gross Expenditure..................... KShs.	**418,806,691**	**431,370,887**	**444,312,013**
	Net Expenditure..................... KShs.	**418,806,691**	**431,370,887**	**444,312,013**
4077000400 General Administration	**Net Expenditure..................... KShs.**	**418,806,691**	**431,370,887**	**444,312,013**
	TOTAL NET EXPENDITURE FOR VOTE R4077000000 Agriculture, Livestock and Cooperatives	**688,806,691**	**709,470,885**	**730,755,005**

VOTE 4077000000 Agriculture, Livestock and Cooperatives

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4077000000 Agriculture, Livestock and Cooperatives

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4077000101 Agriculture	**2211000 Specialised Materials and Supplies**	100,903,767	103,930,880	107,048,806
	2211007 Agricultural Materials, Supplies and Small Equipment	100,903,767	103,930,880	107,048,806
	2640500 Other Capital Grants and Transfers	156,515,152	161,210,606	166,046,924
	2640599 Other Capital Grants and Trans	156,515,152	161,210,606	166,046,924
	3110500 Construction and Civil Works	30,500,000	31,415,000	32,357,450
	3110504 Other Infrastructure and Civil Works	30,500,000	31,415,000	32,357,450
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	121,736,383	125,388,474	129,150,128
	3111301 Purchase of Certified Crop Seed	121,736,383	125,388,474	129,150,128
	4130200 Payable from Previous Financial Periods	41,594,698	42,842,538	44,127,815
	4130299 Payables from Previous Financial Period - Other (Budget)s	41,594,698	42,842,538	44,127,815
	Gross Expenditure................... KShs.	**451,250,000**	**464,787,498**	**478,731,123**
	NET EXPENDITURE KShs.	**451,250,000**	**464,787,498**	**478,731,123**
4077000100 Agriculture	**NET EXPENDITURE KShs.**	**451,250,000**	**464,787,498**	**478,731,123**
4077000201 Livestock	**2211000 Specialised Materials and Supplies**	19,200,000	19,776,000	20,369,280
	2211007 Agricultural Materials, Supplies and Small Equipment	9,200,000	9,476,000	9,760,280
	2211026 Purchase of Vaccines and Sera	10,000,000	10,300,000	10,609,000
	3110500 Construction and Civil Works	45,987,543	47,367,169	48,788,184
	3110599 Other Infrastructure and Civil Works	45,987,543	47,367,169	48,788,184
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	118,930,098	122,498,000	126,172,940
	3111302 Purchase of Animals and Breeding Stock	118,930,098	122,498,000	126,172,940
	Gross Expenditure................... KShs.	**184,117,641**	**189,641,169**	**195,330,404**
	NET EXPENDITURE KShs.	**184,117,641**	**189,641,169**	**195,330,404**
4077000200 Livestock	**NET EXPENDITURE KShs.**	**184,117,641**	**189,641,169**	**195,330,404**
4077000301 Cooperatives	**3110200 Construction of Building**	10,000,000	10,300,000	10,609,000
	3110299 Construction of Buildings - Ot	10,000,000	10,300,000	10,609,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	40,000,000	41,200,000	42,436,000
	3111120 Purch. of Specialised Plant. -	40,000,000	41,200,000	42,436,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	5,000,000	5,150,000	5,304,500
	3111499 Research, Feasibility Studies	5,000,000	5,150,000	5,304,500
	Gross Expenditure................... KShs.	**55,000,000**	**56,650,000**	**58,349,500**
	NET EXPENDITURE KShs.	**55,000,000**	**56,650,000**	**58,349,500**
4077000300 Cooperatives	**NET EXPENDITURE KShs.**	**55,000,000**	**56,650,000**	**58,349,500**
	TOTAL NET EXPENDITURE FOR VOTE 4077000000 Agriculture, Livestock and Cooperatives Kshs.	**690,367,641**	**711,078,667**	**732,411,027**

4078000000 Education, Gender, Culture and Social Services.

Part A. Vision
A dynamic and multi-skilled society with a healthy childhood base, enhanced gender, disability awareness, a vibrant cultural heritage and creative industry and social welfare actively participating in sustainable development.

Part B. Mission
To provide quality education, empower vulnerable groups, preserve and manage cultural heritage and creative industry.

Part C. Performance Overview and Rationale Funding
Mandates

- Increase access, equity, relevance and quality to vocational training.
- Increase access, equity, quality and relevance of ECDE services.
- Develop safety net programmes to cushion needy and vulnerable members of the community.
- Promote culture and creative arts as resources for socio economic development.
- Promote Gender and Disability mainstreaming and empowerment.
- Promote the welfare of vulnerable children-in need of care & protection.

Performance Review and Achievements for Period 2022/23-2024/25.

In the Directorate of Vocational Education and Training, a total of **2,164** trainees in FY 2022/23, 2,515 trainees in FY 2023/24 and 2,668 trainees in FY 2024/25 were presented for KNEC and NITA examinations and subsequently certified. Assorted tools and equipment were procured in FY 2023/2024 for Riabai and Kiganjo VTCs to enhance the quality of training. Several infrastructure projects were implemented in VTCs as follows; FY 2022/2023; completion of stalled workshops at Riabai VTC, construction of twin workshop at Sigona VTC, renovations at Kirangari VTC, construction of twin workshop at Ruiru Township VTC and construction of toilet block and office block at Kirangari VTC. In FY 2023 2024, there was construction of a perimeter wall at Kirangari VTC, completion of stalled workshops at Kwihota VTC and construction of office blocks at Makongeni VTC. In FY 2024/ 2025, Three (3) cabro block production sheds were constructed at Muguga, Ruiru Township and Juja Farm VTCs, more tools and equipment were procured and distributed to VTCs and several infrastructure projects were started in various VTCs (Juja, Farm, Ruiru Township, Karatu, Kamirithu, Witeithie, Kiganjo and makongeni).

In Early Childhood Development Education (ECDE), notable accomplishments included: the construction, equipping, and operationalization of new ECDE classrooms and renovation of existing ones, implementation of the school feeding programme in all ECDE centres across the county, marking of ECDE environmental week where ECDE learners planted trees in their ECDE centres across the County, ECDE learners also participated in National drama, film and music festival and the “football na Wamatangi” soccer tournament. Additionally, training programs were conducted for ECDE coordinators and headteachers on modern teaching trends in collaboration with the ECDE Network of Kenya. Furthermore, the preparation of an ECDE assessment tool was achieved through a partnership with USAID World Vision's Tumikia Mtoto project.

In the Directorate of Gender and Social Services, there was implementation of several equality and social welfare initiatives. Special interest groups were brought together for celebration and empowerment (Disability day, International Women's day, and Boy child day). 1,730 PWDS were clinically assessed in collaboration with the Department of health in preparation for e – registration by the council for PWD. Sensitization against sexual gender-based violence during 16 days of activism against SGBV was done, disbursement of bursary funds totaling KShs 500M to over 100,000 beneficiaries, distribution of sanitary pads to over 20,000 women in informal settlements and girls in school and distribution of diapers to vulnerable adults and children. There also was distribution of food stuffs and beddings to PWD groups and other needy vulnerable groups, participation in response to victims of floods in April / May and supported group of recovering alcoholics from Kiambaa.

Cultural and heritage programs progressed, including stakeholder consultations for the proposed museum along Mau Mau Road and mapping heritage sites. The process of gazetting Mugomoini Gardens in Thika as a national heritage site was initiated with plans for a perimeter fence, ablution block, and other improvements approved through public participation. The department established partnerships and collaborations with Mt Kenya University, the Pakistani Embassy, the Iranian Cultural Centre, Kenyatta University Confucius Institute, Ngemi, Nduhio Cultural Group, the Kenya Unity Forum and JKUAT Cultural Unit. The department also supported the Kirienye Cultural group with assorted traditional work items in Kiambaa Subcounty, conducted county based traditional ceremony on the felling of Mugumo tree at Kiambu Community Education offices, mapped cultural and historical sites in the Lari and Gatundu-North Sub counties and conducted a 2-day capacity building workshop for the creatives (performing, cultural, fine and visual artists) and Indigenous Knowledge Intellectual Assets (IKIAS) to 3 cultural officers by the National Museums of Kenya through their natural products industry initiative.

The Culture and Library Services Department achieved the following important milestones; three graduation ceremonies were held at the Kiambu County library in Thika where about 1250 trainees graduated with certificate of merit in data analysis, computer programming, AI, sign language among other digital programmes, the Kiambu Library Services Bill 2024 was drafted, stakeholder engagements were held with organizations such as Nation Media Group Foundation and Kigotho Cultural Group to explore opportunities in culture, heritage, and library services. The department also adopted plans for a departmental magazine to showcase its achievements and foster collaboration, 100 youth were trained on digital skills through the Ajira Digital Program in collaboration with the National Government Youth Department at Kiganjo VTC, installation of LAN on 30 computers was done and admission of the first cohort of 60 trainees for a 3-month course in computer training in collaboration with the Kenya School Equipment, an MoU with Nation Media Foundation and the Kenya National Library Services (KNLS) was signed for the construction of an Ultra-modern 500-Learner capacity Library and e-resource center at Githunguri Ngewa. The county library in Thika was facelifted with the Kiambu County colors and construction of the Kiambu County Library ICT hub with support from Mt. Kenya University was done as well as commencement of operations at Wangunyu Multipurpose Centre for library services and facilitation of attendees to the Kenya Library Association (KLA) conference

Challenges in Budget Implementation

- Funding and Resources: Limited budget allocations hinders the Department to meet its financial requirements like providing infrastructure, and learning equipment among others. The Department will work with key development partners to fill in the financial gaps and request for increase in the ceilings based on the magnitude of activities to be handled.
- High Demand and Limited Reach: Social services were often overwhelmed by demand, and limited reach to all needy and vulnerable cases whose livelihoods are affected by high costs of living. The Department will continue safety net programmes to the vulnerable so as to provide cushion in difficult times and set up contingency kitty fund to prepare for unforeseen eventualities.
- Stigma and Perception: Vocational training is sometimes viewed as inferior to formal university education, deterring youth from enrolling despite the majority in the society lacking any other formal education. The department continues to create awareness of the technical skills being provided in the institutions.
- Community Support and Awareness: Lack of awareness of the value of vocational skills, libraries and reading culture affecting program enrollment, libraries support and societal support for graduates of such programs. The department continues to create awareness of the technical skills being provided in the institutions.
- Lack of Appreciation for Cultural Heritage: The modern society doesn’t fully value arts and culture, impacting program participation and support therefore protecting cultural heritage and intellectual property rights can be complex, especially in cases of traditional knowledge and practices. The department is creating awareness and seeking support from stakeholders to enrich culture and creative arts.
- Monitoring and Evaluation (M&E): Tracking the long-term impact of projects is sometimes difficult due to limited resources for M&E, inconsistent data collection, and complex outcomes.
- Legal and Policy Support: Lack of policies/support and enforcement due to resistance, inadequate resources, or lack of awareness of the existing policies hinder project goals. The department has drafted bills and policies that will enhance improved service delivery.

Major Services to be provided in MTEF period 2026/27-2028/29 Medium Term budget
VTC Directorate

The **VTC Directorate** will work to fulfill the following: Establishment and construction of workshops, classrooms, office blocks and ablution blocks in new and existing VTCs, renovation and refurbishment of existing VTCs, procurement of instructional materials, tools and equipment for VTCs, disbursement of subsidized tuition fees in VTCs, establishment of production units and skill inventory units in VTCs, recruitment of new staff and promotion of existing ones, construction of computer labs and connection to internet in VTCs. Additionally, the directorate will also establish innovation and research hubs and seek collaborations with industry partners, provide certifications for Juakali artisans and regular trainees after completion of internships and attachments, establish relevant courses in VTCs and develop relevant policies and bills such as the VTC bill.

ECDE Directorate

In the medium-term budget, the ECDE Directorate aim at: implementation of the school feeding programme, renovation and refurbishment of existing ECDEs, construction of model child friendly ECDEs fully equipped with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment, procurement of learning materials, play equipment and furniture for existing ECDEs. Additionally, the directorate will recruit new ECDE teachers and promote existing teachers, build capacity of staff and develop relevant policies and bills.

Gender and Social Services Directorate

The Directorate of Gender and Social Services will aim at increasing retention of school going children by providing bursary to needy students, rescuing, integrating and rehabilitating street children and vulnerable members of the society, constructing new community social halls and renovating existing ones, constructing rehabilitation centres and holding sensitization workshops on drug and substance abuse and training self-help groups and CBOs. The department will also assess, rehabilitate and support the vulnerable (elderly, PWDs, boys and girls) with assistive devices, food subsidies, blankets, diapers and sanitary wear. Additionally, the Department will establish safe shelters and support SGBV survivors, establish lactation and childcare centres, enroll Adolescent Girls and Young Women, teenage mothers and other vulnerable girls in VTCs, recruit additional Directorate staff and promote existing staff.

Culture and Library Services

To enhance culture, the Department will aim at mapping, documenting and establishing cultural resources and museums, rehabilitating, conserving, gazzeting and protecting cultural heritage resources, conducting mentorship and capacity building programmes for performing artistes, women, PWD and self-help groups, SGBV TWG and safe shelter managers, establishing legal and policy frameworks, conducting sensitization on heritage conservation, SGBV/CAAC and children assembly, mobilizing special interest groups to mark key UN days. To develop library services, the department will construct new libraries, equip existing libraries and continue offering training courses to the youth.

Part D: Strategic Objectives

	Programme	Objective
1	General Administration and Support Services	To improve efficiency and effectiveness in service delivery
2	Early Childhood and Vocational Training Development.	To increase access, quality and relevance in ECDE services and vocational education and training.
3	Gender, Culture and Social Services Promotion	To promote culture and creative arts and develop gender, disability and Social Protection programmes.

Part E: Summary of Programme Key Outputs, Performance Indicators and Targets for FY 2026/27- 2028/29

General Administration, Planning and Support Services	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target(baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Improved efficiency and effectiveness in service delivery									
Administration services	Administration	Offices equipped with stationary and office furniture	No of offices equipped with office furniture and supplied with stationary	18	18	18	0	18	18
		Servers, routers and inter- com installed in offices	No. of offices installed with servers, routers and intercom	1	0	1	0	1	1
Financial Services		Allocation to Personal Emolument	No of staff remunerated, allowances paid and statutory deductions paid.	1604	1604	1634	1664	1694	1724
		Allocation to Operation and Maintenance	Amount allocated to Operation and Maintenance	250M	250M	250M	250M	250M	250M
Personnel Services		Employees covered in the comprehensive medical cover	No of employees covered in the comprehensive medical cover	1604	1604	1634	1664	1694	1724
		Employees covered under WIBA and GPA	Number of Employees covered under WIBA and GPA	1604	1604	1634	1664	1694	
		Institutions and projects monitored	No of institutions and projects monitored	10	10	10	10	10	10
		Bench markings conducted	Number of bench markings	1	0	1	1	1	1

General Administration, Planning and Support Services	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target(baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Improved efficiency and effectiveness in service delivery									
			conducted						
		Staff appraised	No. of staff appraised.	1604	1604	1634	1664	1694	
		Team buildings, exhibitions and media coverages held	No of team buildings, exhibitions and media coverages held	2	0	2	2	2	2
		Music, drama, cultural and sporting activities held	No of music, drama, cultural and sporting activities held	8	0	8	8	8	8

Early Childhood and Vocational Training Development	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Self-reliant and skilled individuals									
		New workshops, classrooms, office blocks and ablution blocks constructed in VTCs	No of new workshops, classrooms, office blocks, and ablution blocks constructed in VTCs	10	4	10	11	10	10
		VTCs renovated and refurbished	No. of VTCs renovated and refurbished	8	1	8	0	8	8
		Amount allocated to VTCs as subsidized tuition fee	Amount disbursed to VTCs as subsidized tuition fee	78M	25M	85.5M	88.5M	91.5M	93M
		Instructors recruited.	No. of instructors recruited	30	0	30	30	30	30
		Instructors promoted	No. of instructors promoted	0	0	128	70	30	121
		Instructors capacity built.	No of instructors’ capacity built.	50	0	50	50	50	210

Early Childhood and Vocational Training Development	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Self-reliant and skilled individuals									
		VTCs computer labs constructed and equipped	No of VTCs computer labs constructed and equipped	3	0	3	0	3	3
		VTCs connected to internet	No. of VTCs connected to internet	5	1	5	5	5	5
		Baseline surveys and collaborations with industry partners done.	No of baseline surveys and collaborations with industry partners done.	1	1	1	1	1	2
		Innovation and research hubs established.	No of innovation and research hubs established	1	0	1	0	1	1
		jua kali artisans certified	No. of jua kali artisans and regular trainees certified	1000	2668	1000	1000	1000	1500
		Policies developed (VTC Bill)	No. of policies developed (VTC Bill)	1	0	1	0	0	1
Early Childhood Development Education	ECDE Directorate	ECDE children benefitting from feeding programme.	No. of ECDE children benefitting from feeding programme.	44,000	39,275	46,000	48,000	50000	52,000
		Existing ECDEs renovated	No. of existing ECDEs renovated	10	10	10	10	10	0
		New model ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, and ablution blocks and equipped with furniture, learning and play equipment.	No of model ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.	130	312	10	220	10	312
		ECDE centres supplied with environmentally friendly learning materials, play equipment and furniture	No of ECDE centres supplied with environmentally friendly learning materials, play equipment and furniture	530	551	535	540	545	560
		ECDE centres supplied with ICT gadgets	No of ECDE learners supplied with ICT gadgets	1,000	0	1,000	1,000	1000	1000
		ECDE centres connected with	No of ECDE centres connected	150	0	150	100	100	400

Early Childhood and Vocational Training Development	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Self-reliant and skilled individuals									
		internet	with internet						
		ECDE teachers recruited	No. of ECDE teachers recruited	30	0	30	120	30	120
		ECDE teachers promoted	No. of ECDE teachers promoted	0	0	1206	1068	74	1200
		ECDE Teachers Capacity built	No of ECDE Teachers Capacity built	50	1500	50	50	50	1600

Gender, Culture and Social Services Promotion	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and disability inclusive society									
Gender and Culture Services	Gender and Culture Directorate	Cultural Resources mapped and documented	No. of cultural resources mapped and documented	4	7	4	4	4	4
		Cultural resources rehabilitated, conserved, managed, gazetted & protected	No. of cultural sites & other resources rehabilitated, conserved, gazetted & protected.	1	0	1	1	1	1
		Community libraries, reading hubs and cultural information centres established, equipped with reading materials	Number of community libraries, reading hubs and cultural information centres established, equipped with reading materials	1	0	1	0	1	1

Gender, Culture and Social Services Promotion	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and disability inclusive society									
		Museums and cultural resource centres established	No. of museums and cultural resource centres established	1	0	1	0	1	1
		Mentorship and capacity building programmes for performing and fine artists, Kijana kamili initiates and film productions held.	No of Mentorship and capacity building programmes for performing and fine artists, progressive cultural programs and film productions held.	7	1	7	7	7	7
		Heritage conservation and management trainings held	No of Heritage conservation and management trainings held	4	0	4	4	4	4
		Women, PWDs and self-help groups provided with business start-up kits	Number of women, PWDs and self-help groups trained and provided with business start-up kits	120	0	120	120	120	120
		PWDs supported with assistive devices, food subsidies, diapers and blankets.	No. of PWDs assessed, rehabilitated and supported with assistive devices, food subsidies, blankets and diapers	180	180	180	180	180	180

Gender, Culture and Social Services Promotion	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and disability inclusive society									
		Special Interest Groups, women and PWDs mobilised to mark key UN days	Number of Special Interest Groups, women and PWDs mobilised to mark key UN days	2050	3600	2050	2050	2050	2050
		SGBV TWG and safe shelter managers capacity building sessions held	Number of SGBV TWG and safe shelter managers capacity building sessions held	39	0	39	39	39	39
		SGBV survivors supported	Number of SGBV survivors supported	20	2	20	20	20	20
		SGBV and CAC awareness meetings conducted	Number of SGBV and CAC awareness meetings conducted	8	4	8	8	8	8
		Boys and girls supported with sanitary wear	Number of boys and girls supported with sanitary wear	1200	20,000	1200	1200	1200	1200
		CACs and OVCs visited on support supervision	Number of CAC and OVC visited on support supervision after conduction of surveys	30	0	30	30	30	30
		Lactation and childcare centres established	No of lactation and childcare centres established	2	0	2	2	2	2
		Adolescent Girls and Young Women's (AGYW), teenage	Number of AGYWs, teenage mothers & other vulnerable girls	100	0	100	100	100	100

Gender, Culture and Social Services Promotion	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and disability inclusive society									
		mothers & other vulnerable girls placed in VTCs or equipped with vocational skills	placed in VTCs or equipped with vocational skills						
		Gender/culture officers recruited	No. of Gender/culture officers recruited	12	0	12	12	12	12
		Gender/culture officers promoted	No. of Gender/culture officers promoted	0	0	20	0	0	0
		Gender/Culture officers trained and capacity built	No. of Gender/ Culture Officers capacity built and supported to take relevant refresher courses.	12	18	12	12	12	12
Social Services	Social Services Directorate	Learners benefitting from bursary	No. of learners benefitting from bursary	49,000	20,000	50,000	51,000	52,000	50,000
		Elderly people assisted with adult diapers, blankets and food donations	No of elderly people assisted with adult diapers, blankets and food donations	1200	1200	1200	1200	1200	1200
		Vulnerable members, street children rescued and rehabilitated and their shelters improved.	No of vulnerable members, street children rescued and rehabilitated and their shelters improved.	150	0	130	120	110	110

Gender, Culture and Social Services Promotion	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and disability inclusive society									
		Social halls constructed	No of social halls constructed	2	0	2	0	2	2
		Social halls renovated	No. of Social halls renovated	2	0	2	0	2	2
		Self-help groups and CBOs trained and registers done	No of self-help groups, CBOs trained and registrations done.	1200	0	1200	1200	1200	1200
		Modern rehabilitation Centres fully established with dining areas, kitchens, therapy clinics, playfields, modern equipment	No of modern rehabilitation Centres fully established with dining areas, kitchens, therapy clinics, playfields, modern equipment	0	0	1	0	0	0
		sensitization workshops on drugs and substance abuse held	Number of sensitization workshops on drugs and substance abuse	3	0	3	3	3	3
		Social services officers recruited	No. of Social Services officers recruited	12	0	12	12	12	12
		Social services officers promoted	No. of Social Services officers promoted	0	0	30	-	-	0

Vote 4078000000 Education, Gender, Culture, & Social Services

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0502014060 SP1 General administration and support services	1,080,050,168	1,112,451,670	1,145,825,215
0503014060 SP1 Early Childhood Development (ECDE)	1,041,800,000	1,073,054,000	1,105,245,620
0504014060 SP1 Culture, Gender & Social Services	295,000,000	303,850,000	312,965,500
Total Expenditure for Vote 4078000000 Education, Gender, Culture, & Social Services	**2,416,850,168**	**2,489,355,670**	**2,564,036,335**

4078000000 Education, Gender, Culture, & Social Services

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,586,050,168**	**1,633,631,670**	**1,682,640,615**
2100000 Compensation to Employees	928,017,289	955,857,806	984,533,539
2200000 Use of Goods and Services	415,009,979	427,460,277	440,284,083
2600000 Current Transfers to Govt. Agencies	220,000,000	226,600,000	233,398,000
2700000 Social Benefits	15,904,900	16,382,047	16,873,508
3100000 Non Financial Assets	7,118,000	7,331,540	7,551,485
4100000 Financial Assets	-	-	-
Capital Expenditure	**830,800,000**	**855,724,000**	**881,395,720**
3100000 Non Financial Assets	820,800,000	845,424,000	870,786,720
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**2,416,850,168**	**2,489,355,670**	**2,564,036,335**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0502014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
2100000 Compensation to Employees	928,017,289	955,857,806	984,533,539
2200000 Use of Goods and Services	129,009,979	132,880,277	136,866,683
2700000 Social Benefits	15,904,900	16,382,047	16,873,508
3100000 Non Financial Assets	7,118,000	7,331,540	7,551,485
Total Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**

0502004060 P General Administration and support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
2100000 Compensation to Employees	928,017,289	955,857,806	984,533,539
2200000 Use of Goods and Services	129,009,979	132,880,277	136,866,683
2700000 Social Benefits	15,904,900	16,382,047	16,873,508
3100000 Non Financial Assets	7,118,000	7,331,540	7,551,485
Total Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**

0503014060 SP1 Early Childhood Development (ECDE)

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**266,000,000**	**273,980,000**	**282,199,400**
2200000 Use of Goods and Services	246,000,000	253,380,000	260,981,400
2600000 Current Transfers to Govt. Agencies	20,000,000	20,600,000	21,218,000
Capital Expenditure	**775,800,000**	**799,074,000**	**823,046,220**
3100000 Non Financial Assets	765,800,000	788,774,000	812,437,220
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**1,041,800,000**	**1,073,054,000**	**1,105,245,620**

0503004060 P3 Pre-primary education, Vocational Education and Training

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**266,000,000**	**273,980,000**	**282,199,400**
2200000 Use of Goods and Services	246,000,000	253,380,000	260,981,400
2600000 Current Transfers to Govt. Agencies	20,000,000	20,600,000	21,218,000
Capital Expenditure	**775,800,000**	**799,074,000**	**823,046,220**
3100000 Non Financial Assets	765,800,000	788,774,000	812,437,220
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**1,041,800,000**	**1,073,054,000**	**1,105,245,620**

0504014060 SP1 Culture, Gender & Social Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	40,000,000	41,200,000	42,436,000
2600000 Current Transfers to Govt. Agencies	200,000,000	206,000,000	212,180,000
Capital Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
3100000 Non Financial Assets	55,000,000	56,650,000	58,349,500
Total Expenditure	**295,000,000**	**303,850,000**	**312,965,500**

0504004060 P4 Culture Gender and Social Service Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	40,000,000	41,200,000	42,436,000
2600000 Current Transfers to Govt. Agencies	200,000,000	206,000,000	212,180,000
Capital Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
3100000 Non Financial Assets	55,000,000	56,650,000	58,349,500
Total Expenditure	**295,000,000**	**303,850,000**	**312,965,500**

0502004060 P General Administration and support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
2100000 Compensation to Employees	928,017,289	955,857,806	984,533,539
2200000 Use of Goods and Services	129,009,979	132,880,277	136,866,683
2700000 Social Benefits	15,904,900	16,382,047	16,873,508
3100000 Non Financial Assets	7,118,000	7,331,540	7,551,485
Total Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**

0502014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
2100000 Compensation to Employees	928,017,289	955,857,806	984,533,539
2200000 Use of Goods and Services	129,009,979	132,880,277	136,866,683
2700000 Social Benefits	15,904,900	16,382,047	16,873,508
3100000 Non Financial Assets	7,118,000	7,331,540	7,551,485
Total Expenditure	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**

0503004060 P3 Pre-primary education, Vocational Education and Training

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**266,000,000**	**273,980,000**	**282,199,400**
2200000 Use of Goods and Services	246,000,000	253,380,000	260,981,400
2600000 Current Transfers to Govt. Agencies	20,000,000	20,600,000	21,218,000
Capital Expenditure	**775,800,000**	**799,074,000**	**823,046,220**
3100000 Non Financial Assets	765,800,000	788,774,000	812,437,220
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**1,041,800,000**	**1,073,054,000**	**1,105,245,620**

0503014060 SP1 Early Childhood Development (ECDE)

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**266,000,000**	**273,980,000**	**282,199,400**
2200000 Use of Goods and Services	246,000,000	253,380,000	260,981,400
2600000 Current Transfers to Govt. Agencies	20,000,000	20,600,000	21,218,000
Capital Expenditure	**775,800,000**	**799,074,000**	**823,046,220**
3100000 Non Financial Assets	765,800,000	788,774,000	812,437,220
4100000 Financial Assets	10,000,000	10,300,000	10,609,000
Total Expenditure	**1,041,800,000**	**1,073,054,000**	**1,105,245,620**

0504004060 P4 Culture Gender and Social Service Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	40,000,000	41,200,000	42,436,000
2600000 Current Transfers to Govt. Agencies	200,000,000	206,000,000	212,180,000
Capital Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
3100000 Non Financial Assets	55,000,000	56,650,000	58,349,500
Total Expenditure	**295,000,000**	**303,850,000**	**312,965,500**

0504014060 SP1 Culture, Gender & Social Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**240,000,000**	**247,200,000**	**254,616,000**
2200000 Use of Goods and Services	40,000,000	41,200,000	42,436,000
2600000 Current Transfers to Govt. Agencies	200,000,000	206,000,000	212,180,000
Capital Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
3100000 Non Financial Assets	55,000,000	56,650,000	58,349,500
Total Expenditure	**295,000,000**	**303,850,000**	**312,965,500**

Part I: Summary of Human Resource Requirements.

Programme code	Programme Title	Directorate	Authorized establishment	In post as at 30th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Positions	Positions to be funded	Positions to be funded	Positions to be funded
	Early Childhood and Vocational Training Development	ECDE Directorate	1481	1135	1287	1387	1417	1537
		VTC Directorate	565	197	209	239	269	289
	Gender, Culture and Social Services Promotion	Gender, Culture & Social Services	118	19	52	62	72	82
Total Funded Positions					**1548**	**1688**	**1758**	**1908**

VOTE R4078000000 Education, Gender, Culture, & Social Services

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4078000000 Education, Gender, Culture, & Social Services

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4078000101 Education	**2211000 Specialised Materials and Supplies**	**238,240,000**	**245,387,200**	**252,748,816**
	2211008 Laboratory Materials, Supplies and Small Equipment	4,240,000	4,367,200	4,498,216
	2211009 Education and Library Supplies	14,000,000	14,420,000	14,852,600
	2211015 Food and Rations	220,000,000	226,600,000	233,398,000
	2211300 Other Operating Expenses	**7,760,000**	**7,992,800**	**8,232,584**
	2211399 Other Operating Expenses - Oth	7,760,000	7,992,800	8,232,584
	2640400 Other Current Transfers, Grants and Subsidies	**20,000,000**	**20,600,000**	**21,218,000**
	2640499 Other Current Transfers - Othe	20,000,000	20,600,000	21,218,000
	Gross Expenditure..................... KShs.	**266,000,000**	**273,980,000**	**282,199,400**
	Net Expenditure..................... KShs.	**266,000,000**	**273,980,000**	**282,199,400**
4078000100 Education	**Net Expenditure..................... KShs.**	**266,000,000**	**273,980,000**	**282,199,400**
4078000201 Gender	**2210700 Training Expenses**	**5,000,000**	**5,150,000**	**5,304,500**
	2210714 Gender Mainstreaming	5,000,000	5,150,000	5,304,500
	2211000 Specialised Materials and Supplies	**10,000,000**	**10,300,000**	**10,609,000**
	2211015 Food and Rations	10,000,000	10,300,000	10,609,000
	2211100 Office and General Supplies and Services	**500,000**	**515,000**	**530,450**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	515,000	530,450
	2211300 Other Operating Expenses	**24,500,000**	**25,235,000**	**25,992,050**
	2211399 Other Operating Expenses - Oth	24,500,000	25,235,000	25,992,050
	Gross Expenditure..................... KShs.	**40,000,000**	**41,200,000**	**42,436,000**
	Net Expenditure..................... KShs.	**40,000,000**	**41,200,000**	**42,436,000**
4078000200 Gender	**Net Expenditure..................... KShs.**	**40,000,000**	**41,200,000**	**42,436,000**
4078000401 Social Services	**2640100 Scholarships and other Educational Benefits**	**200,000,000**	**206,000,000**	**212,180,000**
	2649999 Scholarships and Other Educ. -	200,000,000	206,000,000	212,180,000
	Gross Expenditure..................... KShs.	**200,000,000**	**206,000,000**	**212,180,000**
	Net Expenditure..................... KShs.	**200,000,000**	**206,000,000**	**212,180,000**
4078000400 Social Services	**Net Expenditure..................... KShs.**	**200,000,000**	**206,000,000**	**212,180,000**
4078000501 General Administration	**2110100 Basic Salaries - Permanent Employees**	**812,108,107**	**836,471,350**	**861,565,490**
	2110200 Basic Wages - Temporary Employees	**4,487,400**	**4,622,022**	**4,760,682**
	2110202 Casual Labour - Others	4,487,400	4,622,022	4,760,682
	2110300 Personal Allowance - Paid as Part of Salary	**7,069,431**	**7,281,513**	**7,499,959**
	2110320 Leave Allowance	7,069,431	7,281,513	7,499,959
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**104,352,351**	**107,482,921**	**110,707,408**
	2120101 Employer Contributions to National Social Security Fund	7,633,440	7,862,443	8,098,316
	2120103 Employer Contribution to Staff Pensions Scheme	96,718,911	99,620,478	102,609,092
	2210100 Utilities Supplies and Services	**3,714,953**	**3,826,401**	**3,941,193**
	2210101 Electricity	3,000,000	3,090,000	3,182,700
	2210102 Water and sewerage charges	714,953	736,401	758,493

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	2028/2029
	2210200 Communication, Supplies and Services	**2,491,000**	**2,565,730**	**2,642,701**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,480,400	2,554,812	2,631,456
	2210203 Courier and Postal Services	10,600	10,918	11,245
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,000,000**	**3,090,000**	**3,182,700**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	515,000	530,450
	2210302 Accommodation - Domestic Travel	1,500,000	1,545,000	1,591,350
	2210303 Daily Subsistence Allowance	1,000,000	1,030,000	1,060,900
	2210500 Printing , Advertising and Information Supplies and Services	**2,505,000**	**2,580,150**	**2,657,554**
	2210502 Publishing and Printing Services	500,000	515,000	530,450
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	5,000	5,150	5,304
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,030,000	1,060,900
	2210505 Trade Shows and Exhibitions	1,000,000	1,030,000	1,060,900
	2210600 Rentals of Produced Assets	**250,000**	**257,500**	**265,225**
	2210604 Hire of Transport	250,000	257,500	265,225
	2210700 Training Expenses	**2,388,349**	**2,459,999**	**2,533,799**
	2210701 Travel Allowance	328,349	338,199	348,345
	2210703 Production and Printing of Training Materials	530,000	545,900	562,277
	2210704 Hire of Training Facilities and Equipment	530,000	545,900	562,277
	2210710 Accommodation Allowance	500,000	515,000	530,450
	2210711 Tuition Fees	500,000	515,000	530,450
	2210800 Hospitality Supplies and Services	**2,500,000**	**2,575,000**	**2,652,250**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,545,000	1,591,350
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,030,000	1,060,900
	2210900 Insurance Costs	**100,857,677**	**103,883,407**	**106,999,909**
	2210904 Motor Vehicle Insurance	106,000	109,180	112,455
	2210910 Medical Insurance	99,751,677	102,744,227	105,826,554
	2210999 Insurance Costs - Other (Budge	1,000,000	1,030,000	1,060,900
	2211000 Specialised Materials and Supplies	**503,000**	**518,090**	**533,632**
	2211016 Purchase of Uniforms and Clothing - Staff	503,000	518,090	533,632
	2211100 Office and General Supplies and Services	**4,500,000**	**4,635,000**	**4,774,050**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,500,000	2,575,000	2,652,250
	2211102 Supplies and Accessories for Computers and Printers	1,500,000	1,545,000	1,591,350
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	515,000	530,450
	2211200 Fuel Oil and Lubricants	**4,500,000**	**4,635,000**	**4,774,050**
	2211201 Refined Fuels and Lubricants for Transport	4,500,000	4,635,000	4,774,050
	2211300 Other Operating Expenses	**800,000**	**824,000**	**848,720**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000	515,000	530,450
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	200,000	206,000	212,180
	2211310 Contracted Professional Services	100,000	103,000	106,090

II. Heads and Items under which this Vote will be accounted for by the 4078000000 Education, Gender, Culture, & Social Services

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,000,000**	**1,030,000**	**1,060,900**
	2220101 Maintenance Expenses - Motor Vehicles	1,000,000	1,030,000	1,060,900
	2710100 Government Pension and Retirement Benefits	**15,904,900**	**16,382,047**	**16,873,508**
	2710102 Gratuity - Civil Servants	15,904,900	16,382,047	16,873,508
	3110900 Purchase of Household Furniture and Institutional Equipment	**106,000**	**109,180**	**112,455**
	3110902 Purchase of Household and Institutional Appliances	106,000	109,180	112,455
	3111000 Purchase of Office Furniture and General Equipment	**7,012,000**	**7,222,360**	**7,439,030**
	3111001 Purchase of Office Furniture and Fittings	2,000,000	2,060,000	2,121,800
	3111002 Purchase of Computers, Printers and other IT Equipment	2,500,000	2,575,000	2,652,250
	3111004 Purchase of Exchanges and other Communications Equipment	500,000	515,000	530,450
	3111005 Purchase of Photocopiers	1,000,000	1,030,000	1,060,900
	3111009 Purchase of other Office Equipment	1,012,000	1,042,360	1,073,630
	Gross Expenditure..................... KShs.	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
	Net Expenditure..................... KShs.	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
4078000500 General Administration	**Net Expenditure..................... KShs.**	**1,080,050,168**	**1,112,451,670**	**1,145,825,215**
	TOTAL NET EXPENDITURE FOR VOTE R4078000000 Education, Gender, Culture, & Social Services	**1,586,050,168**	**1,633,631,670**	**1,682,640,615**

VOTE 4078000000 Education, Gender, Culture, & Social Services

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4078000000 Education, Gender, Culture, & Social Services

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4078000101 Education	**3110200 Construction of Building**	765,800,000	788,774,000	812,437,220
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	640,800,000	660,024,000	679,824,720
	3110299 Construction of Buildings - Ot	125,000,000	128,750,000	132,612,500
	4130200 Payable from Previous Financial Periods	10,000,000	10,300,000	10,609,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	10,000,000	10,300,000	10,609,000
	Gross Expenditure................... KShs.	**775,800,000**	**799,074,000**	**823,046,220**
	NET EXPENDITURE KShs.	**775,800,000**	**799,074,000**	**823,046,220**
4078000100 Education	**NET EXPENDITURE KShs.**	**775,800,000**	**799,074,000**	**823,046,220**
4078000401 Social Services	**3110200 Construction of Building**	30,000,000	30,900,000	31,827,000
	3110299 Construction of Buildings - Ot	30,000,000	30,900,000	31,827,000
	3110300 Refurbishment of Buildings	25,000,000	25,750,000	26,522,500
	3110302 Refurbishment of Non-Residential Buildings	25,000,000	25,750,000	26,522,500
	Gross Expenditure................... KShs.	**55,000,000**	**56,650,000**	**58,349,500**
	NET EXPENDITURE KShs.	**55,000,000**	**56,650,000**	**58,349,500**
4078000400 Social Services	**NET EXPENDITURE KShs.**	**55,000,000**	**56,650,000**	**58,349,500**
	TOTAL NET EXPENDITURE FOR VOTE 4078000000 Education, Gender, Culture, & Social Services Kshs.	**830,800,000**	**855,724,000**	**881,395,720**

4079000000 YOUTH AFFAIRS, SPORTS AND COMMUNICATION

PART A. Vision

To be a model department in youth empowerment, sporting excellence with effective and efficient communication.

PART B. Mission

To transform and inspire the community using platforms that empower the youth, enhance sporting excellence promote use of ICT and provision of relevant information.

PART C. Performance Overview and Rationale Funding

Sector Mandate and Functions

Sports

- ✓ Construction, developing, upgrading and managing of sports facilities within the county.
- ✓ Promotion of leagues and tournaments
- ✓ Operationalization of a Sports Academy to nurture top level skills development of sports men and women from ward level countywide as well as train sports administrators, instructors and coaches and designing, implementing and evaluating of athlete development plan.
- ✓ Formulate a sports management and legislative policy to govern the sporting
- ✓ Identification and nurturing of sporting talent in the county
- ✓ Increase funding allocated to sporting activities in the county budget.
- ✓ Capacity building for personnel in the sporting unit to better support and enhance Sustainability of sporting talent in the county.
- ✓ Develop talent academies and upgrade the existing stadia.
- ✓ Organize sporting activities that involve special groups and people living with disability.

Youth Affairs

- ✓ One Standard stadium in each sub county 12 stadiums in number
- ✓ Annual youth football Tournaments from ward level to the county level
- ✓ Construction of new and upgrading of existing sporting facilities within the county.
- ✓ Increase funding allocated to sporting activities in the county budget.
- ✓ Capacity building for personnel in the sporting unit to better support and enhance Sustainability of sporting talent at the ward level
- ✓ Develop talent academies and upgrade the existing stadia in all wards
- ✓ Organize sporting activities that involve special groups and people living with
- ✓ Youth employment
- ✓ Youth empowerment and public participation
- ✓ Youth education and training
- ✓ Youth health
- ✓ Youth crime, drugs and substance abuse
- ✓ Clean and healthy environment for the youth
- ✓ Youth leisure, recreation and community service

Summary of the key achievements.

In the financial year 2024/2025 the department was able to make the following achievements; Achievements under the department are as follows;

- ✓ Organized an International Youth Day whereby 300 youths were involved in tree planting, Music band procession and youth exhibition in green skills.
- ✓ Trained 180 referees in Thika and Limuru.
- ✓ Champions Cup started in all sub counties with 710 teams participating.
- ✓ Trained 300 youth on digital skills and applications and the use of social media platforms like FB &WhatsApp for business in collaboration with Meta &WYLDE International.
- ✓ Trained 450 youth and over 60 employers on innovation, trade and investment, digital technology and networking platform.
- ✓ Trained 1200 youth on Meta digital & entrepreneurship skills.
- ✓ Partnered with Kenya Film Commission Board to equip youth with pre-production, production & post production skills that can help them secure opportunities in the booming film industry where we trained 130 youths
- ✓ Trained 150 Youth on violent extremism and team building
- ✓ Trained 120 sports managers
- Development of the following stadiums
- ✓ Thika Stadium- stands and stalls along the fence
- ✓ Laestadian- leveling, compacting, fencing and planting grass
- ✓ Laestadian- leveling and drainage
- ✓ Laestadian- leveling and compacting
- ✓ TheGrio Stadium- Construction of the stadium
- ✓ Githunguri Stadium- Construction of the stadium

Challenges experienced in the department

In the financial year 2024/2025, the department faced the following challenges;

Inadequate Resources

During the 2024/2025 period, the available financial resources were inadequate to fund all programmes earmarked for implementation. There has also been a shortage of vehicles. Thus, hindering field operations such as extension services and monitoring of development project across the county, a factor that has hampered service delivery.

Accumulated pending bills.

The County has accumulated pending bills over the years. The National Treasury issued a Circular on the prioritization of the pending bills in 2020 to ensure county's pending bill take first charge whenever exchequers are received. The counties came up with a payment plan where most of the existing pending bills are paid off using the available funds meant for development thus affecting the implementation of programmes and projects in the FY 2024/2025.

Low Public Participation in Planning and Policy Development:

It is a legal necessity that the public is included in all aspects of planning and policymaking. However, public involvement forums have had a poor representation, and as a result, their opinions are not properly conveyed.

Shortage of critical staff

Human resource is a key component during implementation of development plan. However, the County has been having a shortage of critical staff in the county resulting from natural attrition, deaths, retirements and resignations. This hampered service delivery leading to delay in project implementation.

Recommendations

- ✓ More revenue streams should be explored to supplement revenues received from the county government to mitigate budget cuts.
- ✓ The county departments should set realistic budgets and manage resources prudently to cater for pending bills and planned activities.
- ✓ There is a need to strengthen the monitoring and evaluation unit and the service delivery unit to realize value for money.
- ✓ Civic education should be highly championed to sensitize the public on need for public participation in planning and policy development.
- ✓ Public private partnership should be strengthened through county-wide public awareness campaigns to promote more effective public resource management, quality and timely service delivery, and programme/project sustainability.

Major Services/Outputs to be provided in MTEF period FY 2025/26 – 2027/28

In the FY 2026/27 - FY 2028/29 MTEF period, the department made notable strides across several initiatives. Key achievements included organizing an International Youth Day with 300 participants, training 180 referees, and engaging in major sports events like the KICOSCA and EASLASCA games. The department launched the Champions Cup with 710 teams, provided digital skills training to 300 youths in collaboration with Meta and WYLDE International, and offered entrepreneurship training to 1200 youths. Partnerships with the Kenya Film Commission Board led to the training of 130 youths in film production skills, while 150 youths were educated on violent extremism. Additionally, 120 sports managers were trained, and significant upgrades were made to several stadiums, including new constructions and improvements across Thika, Kagwe, Kanjeru, Kirangari, Thigio, and Githunguri.

PART D: Strategic Objectives

	programme	Objective
1	General Administration and support service.	• To improve service delivery
2	Youth Empowerment	• To empower the youths in the County by equipping them with skills through development of innovative and youth friendly programs
3	Sports	• To develop and promote a sporting culture in the County through identification, nurturing sports talents, and upgrading sports infrastructure
4	Communication	• Improve dissemination of information on governance to the members of the public through diversified platforms of communication

Part E: Summary of Programme Key Outputs, Performance Indicators and Targets for FY 2023/24-2025/26

General Admin and Support Services	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: To improve Service Delivery									
Administration services	Administration directorate	Youth office blocks renovated and equipped.	No. of youth office blocks renovated and equipped.	2	0	0	1	1	0
Financial Services	Administration directorate	Money allocated to Personal Emolument	Amount allocated to personal emoluments.	50M	50M	50M	80M	53M	56M
Personnel Services	Administration directorate	Officers trained	No. of officers trained	50	0	0	20	30	40
	Administration directorate	Team building activities held	No. of team building activities held	4	0	0	1	1	1

Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Increased participation of the youths and sporting activities									
Development and management of sports facilities	Directorate of Sports	Indoor arenas constructed	No of indoor arenas constructed	1	0	0	2	2	1
		Stadiums constructed and upgraded to national standards	No of Stadiums constructed and upgraded to national standards	2	0	0	20	2	2
		Changing rooms and washrooms	No of changing rooms and washrooms	5	0	0	12	20	20

Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		constructed	constructed						
		Playing fields rehabilitated	No of playing fields rehabilitated	12	0	0	12	12	12
Training and induction of Stadium managers		Stadium managers inducted and trained	No of stadium managers inducted and trained	1	0	0	5	5	5
		Referees, coaches and first aiders trained	No of referees, coaches and first aiders trained	600	0	0	120	130	140
		Staff participated in the KICOSCA games	No of staffs participating in KICOSCA games annually	600	450	450	500	475	500
		Team affiliated with federations	No. of teams affiliated with federations	4	0	0	4	4	4
		Sports teams fully sponsored by the county	No of sports teams fully sponsored by the county	20	20	0	60	60	60
		Inter-county competition s held annually	Inter-county competitions held annually	4	0	0	4	4	4
		Marathon Competitions held annually	No of marathon competitions held per year	-	-	-	2	2	2
		Sport academies established	No of Sport academies established	2	0	0	2	2	2

Youth Empowerment	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Highly empowered, motivated and well-equipped youths									
County talent development and promotion	Directorate of youth affairs	Annual youth week events held	No of annual youth week events held.	-	-	1	1	1	1
		Talent festivals held	No of talent festivals held	-	-	0	1	1	1
		Youth trained and equipped with technical skills	No. of youths trained and equipped with technical skills	2400	0	0	600	2400	2400
		Youth trained and equipped on exchange programs	No. of youths trained and equipped with skills on youth exchange	2400	0	0	3000	3000	3000
		Youths trained on skill enhancemen t programs	No of youths trained on skill enhancement programs	2400	0	0	3000	3000	3000
		Documentaries prepared on county project s and climate change issues	No. of documentaries prepared and produced.	-	-	-	20	20	20
Access to finance and business development services	Directorate of youth affairs	Entrepreneur s availed with financing	No. of entrepreneurs availed with financing	600	700	-	1,000	1,000	1,000
Access to government procurement	Directorate of youth	Youth trained on	No of youths trained on access	600	0	0	600	600	600

Youth Empowerment	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
opportunities s by the youths	affairs	AGPO	to government procurement opportunities						

Communication	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme Outcome: Increased awareness of government services and operations by members of the public									
Public Communication	Directorate of Communication	Publications produced.	No. of publications produced.	2000	0	0	1500	1500	1500
		Communication equipment purchased	No. of communication equipment purchased	30	0	25	30	30	30
		Newspaper supplements produced	No. of newspaper supplements printed	-	0	0	200	200	200
		Communication desks set	No of communication desks set	30	0	0	3	3	3
		Documentaries prepared and produced	No of documentaries produced	-	0	0	20	20	20
		Money paid for subscription and social media communication and correspondence	Amount of money paid for subscription fees, social media communication and correspondence	-	0	0	600,000	600,000	600,000
Media relations and	Directorate of	Articles	Number of articles	-	-	-	500	500	500

Communication	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**Target 2024/25**	**Actual Achievement 2024/25**	**Target (Baseline) 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
liaison	Communication	created	done						
		Media appearances made	No of media appearances made	-	-	-	500	500	500
		Daily posts in digital platforms	No of daily posts on digital platforms	-	-	-	1000	1000	1000

Vote 4079000000 Youth Affairs, Sports and Communication

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0903014060 SP1 Administration services	90,000,000	92,700,000	95,481,000
0904014060 SP1 County talent development and promotion	25,000,000	25,750,000	26,522,500
0904044060 SP4 Finance and business development services	50,000,000	51,500,000	53,045,000
0905014060 SP1 Development and management of sports facilities	269,000,000	206,000,000	212,180,000
0905034060 SP3 Sports training and competitions	55,000,000	56,650,000	58,349,500
0906014060 SP1 Public Relations	25,000,000	25,750,000	26,522,500
Total Expenditure for Vote 4079000000 Youth Affairs, Sports and Communication	**514,000,000**	**458,350,000**	**472,100,500**

4079000000 Youth Affairs, Sports and Communication

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**195,000,000**	**200,850,000**	**206,875,500**
2100000 Compensation to Employees	60,686,310	60,953,735	61,036,467
2200000 Use of Goods and Services	120,713,690	124,496,265	128,735,533
2700000 Social Benefits	3,500,000	4,500,000	5,500,000
3100000 Non Financial Assets	5,100,000	5,200,000	5,103,500
4100000 Financial Assets	5,000,000	5,700,000	6,500,000
Capital Expenditure	**319,000,000**	**257,500,000**	**265,225,000**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
3100000 Non Financial Assets	262,000,000	206,000,000	212,180,000
4100000 Financial Assets	7,000,000	-	-
Total Expenditure	**514,000,000**	**458,350,000**	**472,100,500**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0903014060 SP1 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,481,000**
2100000 Compensation to Employees	60,686,310	60,953,735	61,036,467
2200000 Use of Goods and Services	17,563,690	18,296,265	19,213,533
2700000 Social Benefits	3,500,000	4,500,000	5,500,000
3100000 Non Financial Assets	3,250,000	3,250,000	3,231,000
4100000 Financial Assets	5,000,000	5,700,000	6,500,000
Total Expenditure	**90,000,000**	**92,700,000**	**95,481,000**

0903004060 P3 General Administration and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,481,000**
2100000 Compensation to Employees	60,686,310	60,953,735	61,036,467
2200000 Use of Goods and Services	17,563,690	18,296,265	19,213,533
2700000 Social Benefits	3,500,000	4,500,000	5,500,000
3100000 Non Financial Assets	3,250,000	3,250,000	3,231,000
4100000 Financial Assets	5,000,000	5,700,000	6,500,000
Total Expenditure	**90,000,000**	**92,700,000**	**95,481,000**

0904014060 SP1 County talent development and promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	25,000,000	25,750,000	26,522,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0904044060 SP4 Finance and business development services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0904044060 SP4 Finance and business development services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

0904004060 P4 Youth Empowerment

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	25,000,000	25,750,000	26,522,500
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
Total Expenditure	**75,000,000**	**77,250,000**	**79,567,500**

0905014060 SP1 Development and management of sports facilities

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**269,000,000**	**206,000,000**	**212,180,000**
3100000 Non Financial Assets	262,000,000	206,000,000	212,180,000
4100000 Financial Assets	7,000,000	-	-
Total Expenditure	**269,000,000**	**206,000,000**	**212,180,000**

0905034060 SP3 Sports training and competitions

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
2200000 Use of Goods and Services	55,000,000	56,650,000	58,349,500
Total Expenditure	**55,000,000**	**56,650,000**	**58,349,500**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0905004060 P5 Sports

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
2200000 Use of Goods and Services	55,000,000	56,650,000	58,349,500
Capital Expenditure	**269,000,000**	**206,000,000**	**212,180,000**
3100000 Non Financial Assets	262,000,000	206,000,000	212,180,000
4100000 Financial Assets	7,000,000	-	-
Total Expenditure	**324,000,000**	**262,650,000**	**270,529,500**

0906014060 SP1 Public Relations

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	23,150,000	23,800,000	24,650,000
3100000 Non Financial Assets	1,850,000	1,950,000	1,872,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0906004060 P6 Communication

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	23,150,000	23,800,000	24,650,000
3100000 Non Financial Assets	1,850,000	1,950,000	1,872,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0903004060 P3 General Administration and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,481,000**
2100000 Compensation to Employees	60,686,310	60,953,735	61,036,467

0903004060 P3 General Administration and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2200000 Use of Goods and Services	17,563,690	18,296,265	19,213,533
2700000 Social Benefits	3,500,000	4,500,000	5,500,000
3100000 Non Financial Assets	3,250,000	3,250,000	3,231,000
4100000 Financial Assets	5,000,000	5,700,000	6,500,000
Total Expenditure	**90,000,000**	**92,700,000**	**95,481,000**

0903014060 SP1 Administration services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**90,000,000**	**92,700,000**	**95,481,000**
2100000 Compensation to Employees	60,686,310	60,953,735	61,036,467
2200000 Use of Goods and Services	17,563,690	18,296,265	19,213,533
2700000 Social Benefits	3,500,000	4,500,000	5,500,000
3100000 Non Financial Assets	3,250,000	3,250,000	3,231,000
4100000 Financial Assets	5,000,000	5,700,000	6,500,000
Total Expenditure	**90,000,000**	**92,700,000**	**95,481,000**

0904004060 P4 Youth Empowerment

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	25,000,000	25,750,000	26,522,500
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
Total Expenditure	**75,000,000**	**77,250,000**	**79,567,500**

0904014060 SP1 County talent development and promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0904014060 SP1 County talent development and promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	25,000,000	25,750,000	26,522,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0904044060 SP4 Finance and business development services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,045,000**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

0905004060 P5 Sports

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
2200000 Use of Goods and Services	55,000,000	56,650,000	58,349,500
Capital Expenditure	**269,000,000**	**206,000,000**	**212,180,000**
3100000 Non Financial Assets	262,000,000	206,000,000	212,180,000
4100000 Financial Assets	7,000,000	-	-
Total Expenditure	**324,000,000**	**262,650,000**	**270,529,500**

0905014060 SP1 Development and management of sports facilities

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**269,000,000**	**206,000,000**	**212,180,000**
3100000 Non Financial Assets	262,000,000	206,000,000	212,180,000
4100000 Financial Assets	7,000,000	-	-
Total Expenditure	**269,000,000**	**206,000,000**	**212,180,000**

0905034060 SP3 Sports training and competitions

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**55,000,000**	**56,650,000**	**58,349,500**
2200000 Use of Goods and Services	55,000,000	56,650,000	58,349,500
Total Expenditure	**55,000,000**	**56,650,000**	**58,349,500**

0906004060 P6 Communication

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	23,150,000	23,800,000	24,650,000
3100000 Non Financial Assets	1,850,000	1,950,000	1,872,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0906014060 SP1 Public Relations

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
2200000 Use of Goods and Services	23,150,000	23,800,000	24,650,000
3100000 Non Financial Assets	1,850,000	1,950,000	1,872,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

	Authorized	**Inpost as at 30th June 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**	**2028 /202 9**
Youth Affairs Directorate	17	3	3	10	15	17
Sports	85	16	16	20	25	30
Communication & Public Relations	23	20	20	23	23	23
Youth Fund	36	0	0	7	10	15
Shared Services	36	13	13	15	17	20
Total	**200**	**51**	**51**	**75**	**90**	**105**

VOTE R4079000000 Youth Affairs, Sports and Communication

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4079000000 Youth Affairs, Sports and Communication

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4079000101 Youth Affairs	**2210700 Training Expenses**	**16,500,000**	**16,850,000**	**17,200,000**
	2210702 Remuneration of Instructors and Contract Based Training Services	600,000	650,000	700,000
	2210799 Training Expenses - Other (Bud	15,900,000	16,200,000	16,500,000
	2211300 Other Operating Expenses	**8,500,000**	**8,900,000**	**9,322,500**
	2211399 Other Operating Expenses - Oth	8,500,000	8,900,000	9,322,500
	Gross Expenditure..................... KShs.	**25,000,000**	**25,750,000**	**26,522,500**
	Net Expenditure..................... KShs.	**25,000,000**	**25,750,000**	**26,522,500**
4079000100 Youth Affairs	**Net Expenditure..................... KShs.**	**25,000,000**	**25,750,000**	**26,522,500**
4079000201 Sports	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**10,000,000**	**15,000,000**	**15,500,000**
	2210303 Daily Subsistence Allowance	10,000,000	15,000,000	15,500,000
	2210700 Training Expenses	**3,100,000**	**3,150,000**	**3,800,000**
	2210704 Hire of Training Facilities and Equipment	600,000	600,000	750,000
	2210799 Training Expenses - Other (Bud	2,500,000	2,550,000	3,050,000
	2211000 Specialised Materials and Supplies	**7,500,000**	**7,650,000**	**8,050,000**
	2211016 Purchase of Uniforms and Clothing - Staff	7,500,000	7,650,000	8,050,000
	2211300 Other Operating Expenses	**34,400,000**	**30,850,000**	**30,999,500**
	2211399 Other Operating Expenses - Oth	34,400,000	30,850,000	30,999,500
	Gross Expenditure..................... KShs.	**55,000,000**	**56,650,000**	**58,349,500**
	Net Expenditure..................... KShs.	**55,000,000**	**56,650,000**	**58,349,500**
4079000200 Sports	**Net Expenditure..................... KShs.**	**55,000,000**	**56,650,000**	**58,349,500**
4079000301 Communication	**2210200 Communication, Supplies and Services**	**11,100,000**	**11,200,000**	**11,300,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,100,000	1,200,000	1,300,000
	2210299 Communication, Supplies - Othe	10,000,000	10,000,000	10,000,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,000,000**	**3,100,000**	**3,200,000**
	2210302 Accommodation - Domestic Travel	1,500,000	1,550,000	1,600,000
	2210303 Daily Subsistence Allowance	1,500,000	1,550,000	1,600,000
	2210500 Printing , Advertising and Information Supplies and Services	**3,050,000**	**3,100,000**	**3,300,000**
	2210599 Printing, Advertising - Other	3,050,000	3,100,000	3,300,000
	2210700 Training Expenses	**1,000,000**	**1,200,000**	**1,500,000**
	2210799 Training Expenses - Other (Bud	1,000,000	1,200,000	1,500,000
	2210800 Hospitality Supplies and Services	**1,000,000**	**1,100,000**	**1,200,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,100,000	1,200,000
	2211100 Office and General Supplies and Services	**1,500,000**	**1,550,000**	**1,600,000**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,500,000	1,550,000	1,600,000
	2211300 Other Operating Expenses	**2,500,000**	**2,550,000**	**2,550,000**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,500,000	2,550,000	2,550,000
	3111000 Purchase of Office Furniture and General Equipment	**1,850,000**	**1,950,000**	**1,872,500**
	3111001 Purchase of Office Furniture and Fittings	1,850,000	1,950,000	1,872,500

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4079000000 Youth Affairs, Sports and Communication

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	Gross Expenditure..................... KShs.	**25,000,000**	**25,750,000**	**26,522,500**
	Net Expenditure..................... KShs.	**25,000,000**	**25,750,000**	**26,522,500**
4079000300 Communication	**Net Expenditure..................... KShs.**	**25,000,000**	**25,750,000**	**26,522,500**
4079000401 General Administration	**2110100 Basic Salaries - Permanent Employees**	**51,227,580**	**51,396,848**	**51,479,580**
	2110200 Basic Wages - Temporary Employees	**1,212,042**	**1,212,042**	**1,212,042**
	2110202 Casual Labour - Others	1,212,042	1,212,042	1,212,042
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**8,246,688**	**8,344,845**	**8,344,845**
	2120101 Employer Contributions to National Social Security Fund	562,551	562,551	562,551
	2120103 Employer Contribution to Staff Pensions Scheme	7,684,137	7,782,294	7,782,294
	2210100 Utilities Supplies and Services	**1,372,298**	**1,104,873**	**1,122,141**
	2210101 Electricity	1,072,298	804,873	822,141
	2210102 Water and sewerage charges	300,000	300,000	300,000
	2210200 Communication, Supplies and Services	**1,205,000**	**1,205,000**	**1,455,000**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	1,000,000	1,250,000
	2210202 Internet Connections	200,000	200,000	200,000
	2210299 Communication, Supplies - Othe	5,000	5,000	5,000
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**2,800,000**	**3,600,000**	**4,050,000**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	300,000	500,000
	2210302 Accommodation - Domestic Travel	1,000,000	1,350,000	1,500,000
	2210303 Daily Subsistence Allowance	1,000,000	1,250,000	1,300,000
	2210399 Domestic Travel and Subs. - Others	500,000	700,000	750,000
	2210700 Training Expenses	**90,000**	**240,000**	**240,000**
	2210701 Travel Allowance	50,000	200,000	200,000
	2210702 Remuneration of Instructors and Contract Based Training Services	20,000	20,000	20,000
	2210703 Production and Printing of Training Materials	10,000	10,000	10,000
	2210704 Hire of Training Facilities and Equipment	10,000	10,000	10,000
	2210800 Hospitality Supplies and Services	**1,600,000**	**1,650,000**	**1,850,000**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,250,000	1,350,000
	2210802 Boards, Committees, Conferences and Seminars	400,000	400,000	500,000
	2210900 Insurance Costs	**5,595,034**	**5,595,034**	**5,595,034**
	2210910 Medical Insurance	1,995,034	1,995,034	1,995,034
	2210999 Insurance Costs - Other (Budge	3,600,000	3,600,000	3,600,000
	2211000 Specialised Materials and Supplies	**10,000**	**10,000**	**10,000**
	2211016 Purchase of Uniforms and Clothing - Staff	10,000	10,000	10,000
	2211100 Office and General Supplies and Services	**1,050,000**	**1,050,000**	**1,050,000**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	500,000	500,000
	2211102 Supplies and Accessories for Computers and Printers	500,000	500,000	500,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000	50,000	50,000
	2211200 Fuel Oil and Lubricants	**2,000,000**	**2,000,000**	**2,000,000**

II. Heads and Items under which this Vote will be accounted for by the 4079000000 Youth Affairs, Sports and Communication

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,000,000	2,000,000
	2211300 Other Operating Expenses	**91,358**	**91,358**	**91,358**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	50,000	50,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	20,000	20,000	20,000
	2211399 Other Operating Expenses - Oth	21,358	21,358	21,358
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,750,000**	**1,750,000**	**1,750,000**
	2220101 Maintenance Expenses - Motor Vehicles	1,750,000	1,750,000	1,750,000
	2710100 Government Pension and Retirement Benefits	**3,500,000**	**4,500,000**	**5,500,000**
	2710102 Gratuity - Civil Servants	3,500,000	4,500,000	5,500,000
	3111000 Purchase of Office Furniture and General Equipment	**3,250,000**	**3,250,000**	**3,231,000**
	3111001 Purchase of Office Furniture and Fittings	950,000	950,000	931,000
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,000,000	2,000,000
	3111005 Purchase of Photocopiers	300,000	300,000	300,000
	4130200 Payable from Previous Financial Periods	**5,000,000**	**5,700,000**	**6,500,000**
	4130299 Payables from Previous Financial Period - Other (Budget)s	5,000,000	5,700,000	6,500,000
	Gross Expenditure..................... KShs.	**90,000,000**	**92,700,000**	**95,481,000**
	Net Expenditure..................... KShs.	**90,000,000**	**92,700,000**	**95,481,000**
4079000400 General Administration	**Net Expenditure..................... KShs.**	**90,000,000**	**92,700,000**	**95,481,000**
	TOTAL NET EXPENDITURE FOR VOTE R4079000000 Youth Affairs, Sports and Communication	**195,000,000**	**200,850,000**	**206,875,500**

VOTE 4079000000 Youth Affairs, Sports and Communication

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4079000000 Youth Affairs, Sports and Communication

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4079000101 Youth Affairs	**2640500 Other Capital Grants and Transfers**	50,000,000	51,500,000	53,045,000
	2640599 Other Capital Grants and Trans	50,000,000	51,500,000	53,045,000
	Gross Expenditure................... KShs.	**50,000,000**	**51,500,000**	**53,045,000**
	NET EXPENDITURE KShs.	**50,000,000**	**51,500,000**	**53,045,000**
4079000100 Youth Affairs	**NET EXPENDITURE KShs.**	**50,000,000**	**51,500,000**	**53,045,000**
4079000201 Sports	**3110200 Construction of Building**	262,000,000	206,000,000	212,180,000
	3110299 Construction of Buildings - Ot	262,000,000	206,000,000	212,180,000
	4130200 Payable from Previous Financial Periods	7,000,000	-	-
	4130299 Payables from Previous Financial Period - Other (Budget)s	7,000,000	-	-
	Gross Expenditure................... KShs.	**269,000,000**	**206,000,000**	**212,180,000**
	NET EXPENDITURE KShs.	**269,000,000**	**206,000,000**	**212,180,000**
4079000200 Sports	**NET EXPENDITURE KShs.**	**269,000,000**	**206,000,000**	**212,180,000**
	TOTAL NET EXPENDITURE FOR VOTE 4079000000 Youth Affairs, Sports and Communication Kshs.	**319,000,000**	**257,500,000**	**265,225,000**

408000000DEPARTMENT OF LAND, HOUSING, PHYSICAL PLANNING, MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT

Part A. Vision
Planned & Managed Land Resource for Sustainable Development

Part B. Mission
To promote an integrated framework of spatial planning and development for the social, Economic well-being and environmental sustainability of the County

Part C. Performance Overview and Rationale Funding
Sector Mandate and Functions

- ✓ Provision and implementation of spatial plans to promote sustainable rural and urban management and development;
- ✓ Development of a GIS/LIS database for spatial data management and determination of property boundaries;
- ✓ Provision of efficient land, property valuation and management for effective county asset documentation and rating;
- ✓ Promotion and facilitation of development of decent housing in sustainable environments;
- ✓ Formulation, implementation and review of various policies in the Department
- ✓ Administration and management of urban areas and cities within the county.

Performance Review for FY 2022/23- 2024/25

Land Administration, Survey & Geo-Informatics
During the period under review, Parcels of land in Kiang'ombe, Mwihoko Block 10 and 11, Ndeiya-Karai, and Mwanamukia were prepared and validated for titling. Modern survey equipment and satellite imagery I.e3 Real Time Kinetic Survey Equipment ,6 Handheld GPSs were acquired in preparation for establishing a functional GIS Lab. Additionally, 43 land-related disputes were successfully resolved, and land clinics were conducted at the ward level in five sub-counties: Limuru, Ruiru, Juja, Thika, and Lari. Public land was secured and surveyed to support development by other departments, facilitating the construction of markets, waterways, hospitals, stadia, and schools. The surveying of over 100 market centers was also undertaken, contributing to improved land management and planning across the county.

Housing & Community Development
Under Housing & Community Development, the department was able to provide safe, decent and affordable housing through construction of 40 Two-Bedroom units in Thika Municipality, and renovation of 6 one-bedroom rental units in Kikuyu Municipality. Offices at the Red-Nova headquarters were renovated, and three sites in Kiambu were identified and cleared for the Affordable Housing Project. Five local plans for tenure regularization in Kiandutu, Matharau, Kanjeru, Kiamburi, and Kiroe settlements were finalized, along with the beaconing of 4,960 parcels of land in preparation for the issuance of title deeds. Project-Affected Persons (PAPs) were successfully relocated from Kiambu Council Estate in Kiambu, Depot Estate, and Bustani Estate in Thika to facilitate the Affordable Housing initiative.
A Transaction Advisory Consultant was procured to support the actualization of the affordable housing agenda in Kiambu. Additionally, a contractor was engaged for key infrastructure improvements, including upgrading 7 kilometers of roads to bituminous standards and installing 385 solar-powered security lights in Umoja, Kiang'ombe, Fort Jesus, Bosnia, and Misri settlements. Collaboration with the State Department of Housing and Urban

Development also led to the procurement of a contractor for the installation of 195 streetlights in these areas. Finally, the County Housing Bill 2023 was drafted and passed by the County Assembly of Kiambu in May 2024, further strengthening the county's housing policy framework.

Physical Planning

Twelve Integrated Strategic Urban Development Plans for 12 urban areas and one corridor plan were successfully completed. Prequalification criteria for selecting suppliers for the 112 market centers were developed and submitted to procurement for action. The County Spatial Plan has been finalized and is currently undergoing data cleansing and publication for final approval by the assembly. Additionally, 37 Part Development Plans (PDPs) for public land were gazetted and launched on Ardhi-Sasa, with allotment letters pending for Mangu, Kiambu Affordable Housing, Kanyoni, and Kiriko. Misri PDPs are awaiting assembly approval, while site inspections were conducted for 35 newly requested parcels for PDPs

The Misri PDPs were completed, enabling the issuance of title deeds to 470 beneficiaries, alongside five local PDPs for informal settlements in Kiandutu, Madharau, Kanjeru, Kiamburi, and Kiroe.

Valuation and Asset Management

The Kiambu County Valuation Roll 2015 was successfully implemented, along with the 2018 area rates as per the gazette notice. Assets from the defunct local authorities were inspected and valued for transfer to the county government. Additionally, approximately 15,000 new properties were introduced into the county land rating register, which now contains 117,000 registered properties, representing 30% of the land titles in Kiambu. Land clinics were also successfully conducted at the ward level in five sub-counties: Ruiru, Juja, Limuru, Lari, and Thika, further enhancing public engagement and addressing land-related issues.

Municipal Administration and Urban Development

The Thika Industrial Smart City project has commenced, supported by an established Ad hoc and Technical Committee. Significant progress has also been made in operationalizing the 12 municipalities through the recruitment of 11 Municipal Managers and 75 Municipal Board members. Additionally, the construction of municipal offices is underway. The Urban Improvement Program has commenced with the surveying and designing of key urban centers, including Gatundu, Ruaka, Wangige, Ting'ang'a, and Githunguri. Under the Kenya Urban Support Program (KUSP) Phase 1, projects were successfully completed in six municipalities. Moreover, an induction training and two Municipal Board meetings were conducted, resulting in the approval of budget estimates, public participation, and Municipal Plans. Public participation forums were also successfully conducted across all 12 municipalities for project selection, further ensuring community involvement and transparency.

Departmental Challenges

The LHPPMAUD Department has faced several challenges during the implementation period:

- Manual approval system leading to a slow response on Building approvals.
- Lack of Building compliance from the Developers affecting Revenue enhancement in the department.
- Historical Land issues resulting to high land disputes.
- Inadequate budget for Implementation of the programs in the department. i.e. GIS lab
- Lack of a land registry and digitization of Land records for ease of handling land issues.
- Lack of full implementation of the Valuation Roll hence low OS

Mitigation Measures

- Implement an online portal for building approvals to streamline the process.
- Conduct regular audits and inspections to ensure developers comply with standards.
- Establish a task force to resolve longstanding land disputes through mediation or legal means.
- Digitize land records and establish a transparent land registry to clarify ownership and boundaries.
- Advocate for increased funding from government or seek public-private partnerships.
- Prioritize the allocation of funds for critical infrastructure like the GIS lab.
- Initiate a comprehensive digitization project for land records to facilitate easier access and management.

Ensure the valuation roll is updated regularly to reflect current property values

Major Services/Outputs to be provided in MTEF period 2026/27-2028/29

In the FY 2026/27 - 2028/29 MTEF period, the department intends to implement six programmes namely; General Administration, planning &support services, Land Administration Survey and GIS, Housing and Community Development, Physical planning, valuation and Asset management and Municipal Administration & Urban development. To improve service delivery, the department intends to construct, equip and maintain offices, motivate and appraise staff, and service vehicles. It will also survey and map public land, issue title deeds, resolve land disputes and review boundaries, digitize land records and procure modern survey equipment. Further, the department will ensure sustainable urban growth and development through; upgrading of informal settlements and county residential houses and construction of housing units under affordable housing programmes. In addition, the directorate of housing will prepare county housing bills and regulations, and County Fiscal Strategy Paper construct official residences for the; Governor, Deputy Governor and the Speaker. To provide a spatial framework for the county and guide development, the directorate of physical planning will prepare Part Development Plans (PDPs) for market centers and other public lands, and zoning plans. It will also conduct valuation and capture new properties. Under municipal administration and urban development, the directorate will upgrade municipal infrastructures through construction of roads, storm water drainage and sewer systems, installation of street lights, street beautification, public parks and amenities, rehabilitation of bus parks, construction of fire stations as well as procurement of disaster management equipment.

PART D: Strategic Objectives

PROGRAMME	OBJECTIVE
General Administration & support services	To improve service delivery
Land Use Management, Valuation & Rating and Physical Planning	To provide an overall spatial development framework for the county.
Housing and Community Development	To ensure sustainable urban growth and development
Urban Areas Development and Administration	To Improve Infrastructural Developments in Urban Areas

Part E: Summary of Programme Key Outputs, Performance Indicators and Targets for FY 2026/27-2028/29

General Administration & support services	Delivery Unit	Key outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Finance Services	Management	Officers remunerated	No of Officers remunerated	177	177	221	242	253	270
	Management	Interns & Casuals remunerated	No of Interns & Casuals remunerated	28	30	32	42	52	62
	Management	Settlement of gratuity & insurance.	Amount of gratuity & insurance processed	3,068,244	4,500,000	3,000,000	3,090,000	3,278,181	3,278,181
	Management	Operations and Maintenance support services	Amount allocated to operations and maintenance	183,519,157	300,000,000	240,215,056	247,421,508	254,844,153	262,489,477
Operations services	HR Unit	Staff sponsored for CPD, Leadership & Management programs	No of staff sponsored for CPD, Leadership & Management programs	12	135	177	221	242	253
	Management	Staff registered & subscribed to professional & trade bodies.	No of staff registered & subscribed to professional & trade bodies.	20	45	69	82	92	102
Land Use Management, Valuation & Rating and Physical Plannings									
	Delivery Unit	**Key outputs**		**Target**	**Actual achievement**	**Target Baseline**			

			Key performance indicators	2024/25	2024/25	2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Land Administration Services	Directorate of Survey	Resolved land & boundaries disputes	No. of land disputes resolved & boundaries reviewed.	20	50	100	125	140	150
	Directorate of Survey	Sectional Properties surveyed	No. of properties surveyed	0	0	0	0	0	0
	Directorate of Survey	Functional Kiambu County Land Registry (KCLR)	Operational Land Registry	1	0	3	3	3	3
	Directorate of Survey	Digitization of County Land Records (Registry Index Maps)	No. of Land Records Digitized	15%	3%	25%	15%	15%	15%
Land Regularization Services	Directorate of Survey	Survey of the unsurveyed public land & market centres	No. of public Land parcels surveyed & beaconed	1,000	500	1,000	1,000	1,300	1,500
	Directorate of Survey	Title deeds processed & issued	Number of titles to be issued	7,000	2,200	7,500	7,000	10,000	12,000
Survey & GIS Services	Directorate of Survey	Acquired Satellite Images up to 2cm High resolution for the whole County and Developed Geo-spatial data.	No. of High-Resolution Imagery acquired & Geo-spatial data available	1	6	12	12	12	12
	Directorate of Survey	Refurbished and upgraded GIS Lab	Operational GIS lab	1	0	12	12	12	12
	Directorate of Survey	Acquisition of Modern Survey Equipment including (The Trimble® TDC150 GNSS handheld receiver) for GIS	Set of Survey Equipment purchased.	12	9	12	12	12	12

Housing and Community Development	Delivery Unit	Key outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Research & Policy development	Directorate of Housing	Approved County Housing bill, Fund & regulations.	No. of policy document completed & approved.	0	1		0	0	
	Directorate of Housing	Housing integrated system in place	No of Integrated Housing Information Management System	0	0		0	0	
County Informal settlement improvements	Directorate of Housing	Improved informal settlements (Roads, Drainage, Sewerage, Street lights & Solid Waste Management).	No. of informal settlements upgraded/improved	5	6		5	0	
Affordable Housing Services	Directorate of Housing	Affordable houses available for occupation	No. of affordable houses constructed	0	50,000		10,000	10,000	
County Infastructures improvement	Directorate of Housing	Renovated County residential & non-residential premises	No. of residential & non-residential premises renovated	0	0		12	20	

Land Use Management, Valuation & Rating and Physical Planning									
	Delivery Unit	Key outputs	Key performance indicators	Target 2024/25	Actual achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Directorate of physical planning	County Inventory and data base facility in place	Operational County Inventory & data base for surrendered properties from subdivision, existing & ongoing developments.	0	0	1	1	1	1
	Directorate of physical planning	Kiambu Integrated land Information Management System (Kiambu Ardhi Sasa) (KLIMS)	Number of Integrated Development Application and Control System	0	0	1	1	1	1

Land Use Management, Valuation & Rating and Physical Planning									
	Delivery Unit	**Key outputs**	**Key performance indicators**	**Target 2024/25**	**Actual achievement 2024/25**	**Target Baseline 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Citizenry engagement	Directorate of Physical Planning	Stakeholder forums & land clinics conducted	No. of public citizenry engagement held	3	12	14	14	14	14
Physical & land use development planning	Directorate of Physical Planning	Completed PDPs for public lands, DP for Market centres, CSP, ISUDP, Zoning plans & Informal Settlement Plans.	No. of plans completed & approved	37	45	45	45	45	45
Development controls, Enforcement & Compliance	Directorate of Physical Planning	Established material testing laboratory.	Fully equipped lab for testing of existing and ongoing developments/structures	0	0	1	1	1	1

Urban Areas Development and Administration	**Delivery Unit**	**Key outputs**	**Key performance indicators**	**Target 2024/25**	**Actual achievement 2024/25**	**Target Baseline 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Construction and upgrading of Municipal Infrastructures	MAUD	Research and innovation proposal done on emerging urbanization and development (Annual Urban Investment Plans)	No of research and innovation proposal done on emerging urbanization and development	2	5	7	7	5	3

Vote 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0114044060 Sp 14.4 Affordable Housing Project	7,787,057	8,020,669	8,261,288
0114054060 Sp 14.5 County Infrastructure Project	50,000,000	51,500,000	53,044,999
0115014060 Sp15.1 Urban Areas Administration and Management	1,781,152,325	1,834,586,890	1,889,624,494
0116014060 Sp 16.1 Land Administration Services	5,000,000	5,150,000	5,304,500
0116024060 Sp 16.2 Survey & GIS Services	15,000,000	15,450,000	15,913,500
0116074060 Sp 16.7 County physical and land use planning	30,000,000	30,900,000	31,827,000
0104014060 SP1 General administration and support services	265,000,000	271,007,668	279,137,896
Total Expenditure for Vote 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba	**2,153,939,382**	**2,216,615,227**	**2,283,113,677**

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**407,787,057**	**418,078,336**	**430,620,681**
2100000 Compensation to Employees	215,294,770	219,811,281	226,405,619
2200000 Use of Goods and Services	104,988,571	108,138,227	111,382,372
2600000 Current Transfers to Govt. Agencies	57,187,057	58,902,669	60,669,748
2700000 Social Benefits	3,419,818	3,522,413	3,628,085
3100000 Non Financial Assets	19,557,600	20,144,328	20,748,657
4100000 Financial Assets	7,339,241	7,559,418	7,786,200
Capital Expenditure	**1,746,152,325**	**1,798,536,891**	**1,852,492,996**
2200000 Use of Goods and Services	7,900,000	8,137,000	8,381,110
2600000 Capital Transfers to Govt. Agencies	1,611,152,325	1,659,486,891	1,709,271,497
3100000 Non Financial Assets	122,500,800	126,175,824	129,961,098
4100000 Financial Assets	4,599,200	4,737,176	4,879,291
Total Expenditure	**2,153,939,382**	**2,216,615,227**	**2,283,113,677**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0101014060 SP 1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0101004060 P1 Crop, Livestock and Fisheries development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0114044060 Sp 14.4 Affordable Housing Project

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,787,057**	**8,020,669**	**8,261,288**
2600000 Current Transfers to Govt. Agencies	7,787,057	8,020,669	8,261,288
Total Expenditure	**7,787,057**	**8,020,669**	**8,261,288**

0114054060 Sp 14.5 County Infrastructure Project

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,044,999**
3100000 Non Financial Assets	45,400,800	46,762,824	48,165,708
4100000 Financial Assets	4,599,200	4,737,176	4,879,291
Total Expenditure	**50,000,000**	**51,500,000**	**53,044,999**

0114004060 P14 Housing and Community Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,787,057**	**8,020,669**	**8,261,288**
2600000 Current Transfers to Govt. Agencies	7,787,057	8,020,669	8,261,288
Capital Expenditure	**50,000,000**	**51,500,000**	**53,044,999**
3100000 Non Financial Assets	45,400,800	46,762,824	48,165,708
4100000 Financial Assets	4,599,200	4,737,176	4,879,291
Total Expenditure	**57,787,057**	**59,520,669**	**61,306,287**

0115014060 Sp15.1 Urban Areas Administration and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**120,000,000**	**123,599,999**	**127,307,997**
2200000 Use of Goods and Services	63,242,400	65,139,671	67,093,860
2600000 Current Transfers to Govt. Agencies	49,400,000	50,882,000	52,408,460
3100000 Non Financial Assets	7,357,600	7,578,328	7,805,677
Capital Expenditure	**1,661,152,325**	**1,710,986,891**	**1,762,316,497**
2600000 Capital Transfers to Govt. Agencies	1,611,152,325	1,659,486,891	1,709,271,497
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**1,781,152,325**	**1,834,586,890**	**1,889,624,494**

0115004060 P 15 Urban Areas Development and Administration

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**120,000,000**	**123,599,999**	**127,307,997**
2200000 Use of Goods and Services	63,242,400	65,139,671	67,093,860
2600000 Current Transfers to Govt. Agencies	49,400,000	50,882,000	52,408,460
3100000 Non Financial Assets	7,357,600	7,578,328	7,805,677
Capital Expenditure	**1,661,152,325**	**1,710,986,891**	**1,762,316,497**
2600000 Capital Transfers to Govt. Agencies	1,611,152,325	1,659,486,891	1,709,271,497
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**1,781,152,325**	**1,834,586,890**	**1,889,624,494**

0116014060 Sp 16.1 Land Administration Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**5,000,000**	**5,150,000**	**5,304,500**
2200000 Use of Goods and Services	5,000,000	5,150,000	5,304,500
Total Expenditure	**5,000,000**	**5,150,000**	**5,304,500**

0116024060 Sp 16.2 Survey & GIS Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
2200000 Use of Goods and Services	7,900,000	8,137,000	8,381,110
3100000 Non Financial Assets	7,100,000	7,313,000	7,532,390
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0116074060 Sp 16.7 County physical and land use planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**10,000,000**	**10,300,000**	**10,609,000**
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**20,000,000**	**20,600,000**	**21,218,000**
3100000 Non Financial Assets	20,000,000	20,600,000	21,218,000
Total Expenditure	**30,000,000**	**30,900,000**	**31,827,000**

0116004060 P13 Land Use Management, Valuation & Rating and Physical Planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
2200000 Use of Goods and Services	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**35,000,000**	**36,050,000**	**37,131,500**
2200000 Use of Goods and Services	7,900,000	8,137,000	8,381,110
3100000 Non Financial Assets	27,100,000	27,913,000	28,750,390
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

0104014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**265,000,000**	**271,007,668**	**279,137,896**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0104014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2100000 Compensation to Employees	215,294,770	219,811,281	226,405,619
2200000 Use of Goods and Services	36,746,171	37,848,556	38,984,012
2700000 Social Benefits	3,419,818	3,522,413	3,628,085
3100000 Non Financial Assets	2,200,000	2,266,000	2,333,980
4100000 Financial Assets	7,339,241	7,559,418	7,786,200
Total Expenditure	**265,000,000**	**271,007,668**	**279,137,896**

0104004060 P4 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**265,000,000**	**271,007,668**	**279,137,896**
2100000 Compensation to Employees	215,294,770	219,811,281	226,405,619
2200000 Use of Goods and Services	36,746,171	37,848,556	38,984,012
2700000 Social Benefits	3,419,818	3,522,413	3,628,085
3100000 Non Financial Assets	2,200,000	2,266,000	2,333,980
4100000 Financial Assets	7,339,241	7,559,418	7,786,200
Total Expenditure	**265,000,000**	**271,007,668**	**279,137,896**

0101014060 SP 1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0101004060 P1 Crop, Livestock and Fisheries development and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

0116004060 P13 Land Use Management, Valuation & Rating and Physical Planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0116004060 P13 Land Use Management, Valuation & Rating and Physical Planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2200000 Use of Goods and Services	5,000,000	5,150,000	5,304,500
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**35,000,000**	**36,050,000**	**37,131,500**
2200000 Use of Goods and Services	7,900,000	8,137,000	8,381,110
3100000 Non Financial Assets	27,100,000	27,913,000	28,750,390
Total Expenditure	**50,000,000**	**51,500,000**	**53,045,000**

0116014060 Sp 16.1 Land Administration Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**5,000,000**	**5,150,000**	**5,304,500**
2200000 Use of Goods and Services	5,000,000	5,150,000	5,304,500
Total Expenditure	**5,000,000**	**5,150,000**	**5,304,500**

0116024060 Sp 16.2 Survey & GIS Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**15,000,000**	**15,450,000**	**15,913,500**
2200000 Use of Goods and Services	7,900,000	8,137,000	8,381,110
3100000 Non Financial Assets	7,100,000	7,313,000	7,532,390
Total Expenditure	**15,000,000**	**15,450,000**	**15,913,500**

0116074060 Sp 16.7 County physical and land use planning

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**10,000,000**	**10,300,000**	**10,609,000**
3100000 Non Financial Assets	10,000,000	10,300,000	10,609,000
Capital Expenditure	**20,000,000**	**20,600,000**	**21,218,000**
3100000 Non Financial Assets	20,000,000	20,600,000	21,218,000
Total Expenditure	**30,000,000**	**30,900,000**	**31,827,000**

0114004060 P14 Housing and Community Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,787,057**	**8,020,669**	**8,261,288**
2600000 Current Transfers to Govt. Agencies	7,787,057	8,020,669	8,261,288
Capital Expenditure	**50,000,000**	**51,500,000**	**53,044,999**
3100000 Non Financial Assets	45,400,800	46,762,824	48,165,708
4100000 Financial Assets	4,599,200	4,737,176	4,879,291
Total Expenditure	**57,787,057**	**59,520,669**	**61,306,287**

0114044060 Sp 14.4 Affordable Housing Project

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**7,787,057**	**8,020,669**	**8,261,288**
2600000 Current Transfers to Govt. Agencies	7,787,057	8,020,669	8,261,288
Total Expenditure	**7,787,057**	**8,020,669**	**8,261,288**

0114054060 Sp 14.5 County Infrastructure Project

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**50,000,000**	**51,500,000**	**53,044,999**
3100000 Non Financial Assets	45,400,800	46,762,824	48,165,708
4100000 Financial Assets	4,599,200	4,737,176	4,879,291
Total Expenditure	**50,000,000**	**51,500,000**	**53,044,999**

0115004060 P 15 Urban Areas Development and Administration

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**120,000,000**	**123,599,999**	**127,307,997**
2200000 Use of Goods and Services	63,242,400	65,139,671	67,093,860
2600000 Current Transfers to Govt. Agencies	49,400,000	50,882,000	52,408,460

0115004060 P 15 Urban Areas Development and Administration

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
3100000 Non Financial Assets	7,357,600	7,578,328	7,805,677
Capital Expenditure	**1,661,152,325**	**1,710,986,891**	**1,762,316,497**
2600000 Capital Transfers to Govt. Agencies	1,611,152,325	1,659,486,891	1,709,271,497
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**1,781,152,325**	**1,834,586,890**	**1,889,624,494**

0115014060 Sp15.1 Urban Areas Administration and Management

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**120,000,000**	**123,599,999**	**127,307,997**
2200000 Use of Goods and Services	63,242,400	65,139,671	67,093,860
2600000 Current Transfers to Govt. Agencies	49,400,000	50,882,000	52,408,460
3100000 Non Financial Assets	7,357,600	7,578,328	7,805,677
Capital Expenditure	**1,661,152,325**	**1,710,986,891**	**1,762,316,497**
2600000 Capital Transfers to Govt. Agencies	1,611,152,325	1,659,486,891	1,709,271,497
3100000 Non Financial Assets	50,000,000	51,500,000	53,045,000
Total Expenditure	**1,781,152,325**	**1,834,586,890**	**1,889,624,494**

0104004060 P4 General Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**265,000,000**	**271,007,668**	**279,137,896**
2100000 Compensation to Employees	215,294,770	219,811,281	226,405,619
2200000 Use of Goods and Services	36,746,171	37,848,556	38,984,012
2700000 Social Benefits	3,419,818	3,522,413	3,628,085
3100000 Non Financial Assets	2,200,000	2,266,000	2,333,980
4100000 Financial Assets	7,339,241	7,559,418	7,786,200
Total Expenditure	**265,000,000**	**271,007,668**	**279,137,896**

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0104014060 SP1 General administration and support services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**265,000,000**	**271,007,668**	**279,137,896**
2100000 Compensation to Employees	215,294,770	219,811,281	226,405,619
2200000 Use of Goods and Services	36,746,171	37,848,556	38,984,012
2700000 Social Benefits	3,419,818	3,522,413	3,628,085
3100000 Non Financial Assets	2,200,000	2,266,000	2,333,980
4100000 Financial Assets	7,339,241	7,559,418	7,786,200
Total Expenditure	**265,000,000**	**271,007,668**	**279,137,896**

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
	CECM	T	1	1	1	1	1	1
1	Chief Officer - Land & Physical Planning	S	1	1	1	1	1	1
2	Chief Officer - Housing, Municipal Administration and Urban Development	S	1	1	1	1	1	1
	A. Directorate of Housing							
3	Director Housing	R	1	1	1	1	1	1
4	Deputy Director	Q	1	0	0	0	0	0
5	Assistant Director - Housing	P	2	1	1	1	2	2
6	Principal Housing Officer	N	4	0	0	1	3	4
7	Chief Housing Officer	M	6	1	1	1	2	4
8	Senior Housing Officer	L	6	0	0	0	4	6
9	Senior Superintendent (Building)	L	1	1	1	1	1	1
10	Housing Officer [1]	K	6	3	3	3	6	6
11	Housing officer 11	J	12	3	3	3	9	9
12	Charge Hand [1]	J	1	0	0	0	0	1
13	Charge Hand [2]	H	1	0	0	0	0	1
14	Artisan 1	G	2	0	0	0	1	2
15	Artisan 2	F	1	0	0	0	0	1
16	Artisan 3	E	1	1	1	1	1	1
	Shared Services							
17	Senior Accountant	L	1	0	0	0	0	1
18	Senior Office Administrator	L	1	0	0	0	1	1
19	Chief Clerical Officer	J	1	0	0	1	0	0
20	Senior Clerical Officer	H	1	0	0	0	1	1
21	Chief Driver	H	1	1	1	1	1	1
22	Senior Driver	G	1	0	0	0	1	1
	B. Directorate of Physical Planning							
23	Director Physical Planning	R	1	1	1	2	2	2
24	Chief Engineer (Structural)	R	1	0	0	0	0	0
25	Deputy Director Physical Planning	Q	2	2	2	2	2	2
26	Deputy Chief Engineer (Structural)	Q	2	0	0	0	0	0
27	Assistant Director Physical Planning	P	6	3	3	3	3	3
28	Senior Principal Superintending Engineer, Structural	P	3	0	0	0	0	0
29	Principal Engineer, Structural	N	6	0	0	0	0	2

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
30	Principal Physical Planner	N	13	4	6	6	8	13
31	Principal Physical Planning Assistant	N	4	1	0	1	2	4
32	Chief Physical Planner Assistant	M	4	0	0	0	0	0
33	Geologist	M	1	1	1	1	1	1
34	Chief Physical Planner	M	26	5	3	3	3	8
35	Superintending Engineer, Structural	M	12	4	4	4	4	4
36	Assistant Engineer	L	12	5	5	5	7	9
37	Works Officer	L	2	1	1	2	2	2
38	Engineer [1], Electrical	L	1	1	1	1	1	1
39	Engineer [1], Structural	L	12	2	2	2	2	2
40	Senior Physical Planner	L	60	1	1	10	18	24
41	Senior Superintendent (Building)	L	1	1	1	1	1	1
42	Works Officer	K	2	2	2	2	2	2
43	Physical Planner	K	60	9	9	9	12	18
44	Quantity Surveyor	K	1	1	1	1	1	1
45	Engineer (Electrical)	K	1	1	1	1	1	1
46	Superintendent (Building)	K	30	9	9	9	16	22
47	Asst. Physical Planner II	J	1	1	1	1	1	1
48	Senior Inspector Building	J	30	6	6	6	10	12
49	Geologist Technician	H	1	0	0	1	1	1
	Shared Services							
51	Senior Office Administrator	K	1	0	0	0	0	0
52	Office Administrator [1]	J	1	1	1	1	1	1
53	Principal Clerical Officer	K	1	0	0	0	1	1
54	Chief Clerical Officer	J	2	0	0	1	1	2
55	Senior Clerical Officer	G	2	1	1	1	1	1
56	Principal Driver	J	1	0	0	0	1	1
57	Chief driver	H	1	1	2	2	2	2
58	Clerical Officer [2]	F	5	5	5	5	5	5
	C. Directorate of Valuation & Asset Management							
59	Director	R	1	0	0	1	1	1
60	Deputy Director	Q	1	0	0	1	1	1
61	Assistant Director	P	2	0	0	1	2	2
62	Principal Land Valuation Assistant	N	4	2	2	2	2	2
63	Senior Valuers	M	6	0	0	4	6	6

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
64	Senior Land Valuation Assistant	L	12	3	3	3	3	3
65	Land Valuation Assistant [1]	K	12	9	9	9	18	18
66	Land Valuation Assistant [II]	J	12	0	0	3	6	12
	D. Directorate of Land Survey & Geoinformatics							
61	Director Land Survey & Geo-informatics	R	1	0	0	1	1	1
62	Director Land Administration	R	1	0	0	0	1	1
63	Deputy Director Land Survey & Geo-informatics	Q	1	0	0	1	1	1
64	Asst. Deputy Director	P	1	0	0	0	1	1
65	Principal Land Surveyor	N	3	2	2	3	3	3
66	Senior Counsel	N	1	1	1	1	1	1
67	Senior Land Officer	M	2	1	1	1	1	1
68	Land Administrator	M	3	1	1	2	2	3
69	Lands Record Officer	M	2	0	0	1	1	1
70	Land Administrator	L	2	0	0	1	2	2
71	Senior Land Survey Assistant	L	2	1	1	1	2	1
72	Senior Land Surveyor	L	5	2	2	3	4	4
73	Land Officer	K	6	0	0	1	2	3
74	Senior counsel	K	1	0	0	1	1	1
75	GIS	K	6	0	0	2	3	4
76	Land Survey Assistant [1]	K	10	2	2	5	7	7
77	Land Surveyor [1]	K	5	1	1	3	3	3
78	Land Survey Assistant [2]	J	10	5	5	5	7	7
	Shared Services							
79	Senior Driver	G	1	1	1	1	1	1
80	Office Administrative Assistant II	J	2	1	1	2	2	2
	E. Directorate of Municipal Administration & Urban Planning							
81	Director Municipal Coordination & Partnerships	R	1	1	1	1	1	1
82	Director Urban Development and Management	R	1	1	1	1	1	1
83	Deputy Director Urban Development	Q	1	1	1	1	1	1
84	Deputy Director Urban Management	Q	1	0	0	0	0	1

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
85	Deputy Director, Urban Governance, Cities and Municipal Coordination	Q	1	0	0	0	1	1
86	Municipal Managers	Q	12	12	12	12	12	12
87	Assistant Director Urban Management	P	1	0	0	0	1	1
88	Assistant Director Urban Governance, Cities and Municipal coordination	P	1	0	1	1	1	1
89	Assistant Director, Coordination of Urban Development	P	1	0	0	1	1	1
90	Principal Civil Engineer	N	1	1	1	1	1	1
91	Principal Electrical & Utilities Engineer	N	1	0	0	1	0	1
92	Principal Water Sanitization Engineer	N	1	0	0	0	1	1
93	Principal Physical Planner	N	1	0	0	1	1	1
94	Principal Safety and Social Officer	N	1	0	0	0	1	1
95	Principal Environmentalist	N	1	0	0	0	0	0
96	Principal Surveyor	N	1	0	0	0	1	1
97	Principal GIS	N	1	0	0	1	1	1
98	Principal Valuer	N	1	0	0	0	0	0
99	Principal Finance Officer	N	1	0	0	0	0	0
100	Principal Accountant	N	1	0	0	0	0	0
101	Principal Economist	N	1	0	0	0	0	0
102	Principal Supply Chain Management Officer	N	1	0	0	0	0	0
103	Principal Communication Officer	N	1	0	0	0	0	1
104	Principal ICT	N	1	0	0	0	0	1
105	Principal Administration Officer	N	1	0	0	0	0	1
106	Chief Assistant office Administrator	M	1	0	0	0	0	1
107	Asst. Office Administrative Assistant	K	1	0	0	0	0	0
108	Senior Records Management Officer	L	1	0	0	0	0	0
109	Principal Driver	J	3	0	0	0	0	0
110	Chief Driver	H	7	1	1	1	1	1
111	Senior Clerical Officer	H	1	0	0	0	0	0
112	ICT Assistant	H	0	1	1	1	1	1
113	Office Administrative Assistant II	H	1	0	0	0	0	0
114	Records Management Officer	H	1	0	0	0	0	0

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
115	Support Staff	C	3	1	1	1	1	1
	C. Local Authorities							0
115	Municipal Engineer (O.M.)	Q	1	1	1	1	1	1
116	Senior Planner	N	1	1	1	1	1	1
117	Superintendent [2]	L	1	1	1	1	1	1
118	Engineer [2]	L	1	1	1	1	1	1
119	Senior Draughtsman	K	3	3	3	3	3	3
120	Engineer [3]	K	2	2	2	2	2	2
121	Surveyor Assistant [1]	J	1	1	1	1	1	1
122	Development Control Assistant [1]	J	1	1	1	1	1	1
123	Senior Foreman	H	1	1	1	1	1	1
124	Foreman [1]	G	1	1	1	1	1	1
125	Foreman [3]	E	2	2	2	2	2	2
	F. Shared Services/ Support Services (Cross-Cutting Roles)							0
130	Deputy Director Human Resource Management	Q	1	0	0	0	1	1
131	Assistant Director Human Resource Management	P	1	1	1	1	1	1
132	Public Communication Officer	N	1	1	1	1	2	2
133	Chief Administrative Officer	N	1	0	0	0	1	1
134	Chief Asst. Administrative Officer	M	1	1	1	1	1	1
135	Chief Supply Chain Management Officer	M	2	2	2	2	2	2
136	Administrative Officer	L	1	1	1	1	1	1
137	Procurement	L	1	1	1	1	1	2
138	Accountant	L	1	0	0	1	1	1
139	Human Resource Officer [1]	K	1	0	0	0	0	0
140	ICT Officer	K	2	1	1	1	1	2
141	Legal	K	1	1	1	1	1	2
142	Records Management Officer	K	2	0	0	1	1	2
143	Principal Clerical Officer	K	3	0	0	0	0	0
144	Office Administrators (secretaries)	K	3	3	3	3	4	5
145	Supply Chain Management Officer [1]	K	1	0	0	0	1	1
146	Human Resource Development Officer	K	1	0	0	1	1	1
147	Accountant	K	2	2	2	2	2	2
148	Economist	K	1	1	1	1	1	1
149	Accountant	J	1	1	1	1	1	1

	STAFF ESTABLISHMENT							
S/NO	**POST**	**Job Group**	**Authorised**	**In post as at 30th June, 2025**	**2025/26 Funded Positions**	**2026/27**	**2027/28**	**2028/29**
150	Human Resource Management & Dev Officer [1]	J	1	0	0	1	1	1
151	Office Administrator II	J	2	2	2	2	2	2
152	Principal Driver	J	2	1	1	1	1	1
153	Senior Clerical Officer	H	1	1	1	1	1	1
154	Asst. Office Administrator III	H	1	1	1	1	1	1
155	Chief Driver	H	9	3	5	5	6	6
156	Senior Driver	G	1	1	1	1	2	2
157	Clerical Officer [1]	G	2	2	2	2	2	2
158	Clerical Officer [2]	F	5	2	2	2	2	2
159	Support Staff	F	9	2	2	2	2	2
160	Cook II	F	1	1	1	1	1	3
161	Drivers II	E	2	2	2	2	2	2
162	Driver III	D	3	0	3	3	3	3
	GRAND TOTAL		**615**	**184**	**190**	**241**	**327**	**395**

VOTE R4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4080000101 Lands	**2211300 Other Operating Expenses**	**5,000,000**	**5,150,000**	**5,304,500**
	2211324 Registration of Land	5,000,000	5,150,000	5,304,500
	Gross Expenditure..................... KShs.	**5,000,000**	**5,150,000**	**5,304,500**
	Net Expenditure..................... KShs.	**5,000,000**	**5,150,000**	**5,304,500**
4080000100 Lands	**Net Expenditure..................... KShs.**	**5,000,000**	**5,150,000**	**5,304,500**
4080000201 Housing	**2640400 Other Current Transfers, Grants and Subsidies**	**7,787,057**	**8,020,669**	**8,261,288**
	2640499 Other Current Transfers - Othe	7,787,057	8,020,669	8,261,288
	Gross Expenditure..................... KShs.	**7,787,057**	**8,020,669**	**8,261,288**
	Net Expenditure..................... KShs.	**7,787,057**	**8,020,669**	**8,261,288**
4080000200 Housing	**Net Expenditure..................... KShs.**	**7,787,057**	**8,020,669**	**8,261,288**
4080000301 Physical Planning	**3111400 Research, Feasibility Studies, Project Preparation and Design, Project S**	**10,000,000**	**10,300,000**	**10,609,000**
	3111402 Engineering and Design Plans	10,000,000	10,300,000	10,609,000
	Gross Expenditure..................... KShs.	**10,000,000**	**10,300,000**	**10,609,000**
	Net Expenditure..................... KShs.	**10,000,000**	**10,300,000**	**10,609,000**
4080000300 Physical Planning	**Net Expenditure..................... KShs.**	**10,000,000**	**10,300,000**	**10,609,000**
4080000501 Urban Development	**2210300 Domestic Travel and Subsistence, and Other Transportation Costs**	**3,752,000**	**3,864,560**	**3,980,496**
	2210303 Daily Subsistence Allowance	3,752,000	3,864,560	3,980,496
	2210500 Printing , Advertising and Information Supplies and Services	**1,350,400**	**1,390,912**	**1,432,639**
	2210502 Publishing and Printing Services	710,400	731,712	753,663
	2210504 Advertising, Awareness and Publicity Campaigns	640,000	659,200	678,976
	2210800 Hospitality Supplies and Services	**22,572,693**	**23,249,873**	**23,947,370**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,080,000	1,112,400	1,145,772
	2210802 Boards, Committees, Conferences and Seminars	21,492,693	22,137,473	22,801,598
	2210900 Insurance Costs	**3,507,307**	**3,612,526**	**3,720,901**
	2210910 Medical Insurance	2,107,307	2,170,526	2,235,641
	2210999 Insurance Costs - Other (Budge	1,400,000	1,442,000	1,485,260
	2211100 Office and General Supplies and Services	**3,200,000**	**3,296,000**	**3,394,880**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,680,000	2,760,400	2,843,212
	2211102 Supplies and Accessories for Computers and Printers	520,000	535,600	551,668
	2211200 Fuel Oil and Lubricants	**4,760,000**	**4,902,800**	**5,049,884**
	2211201 Refined Fuels and Lubricants for Transport	4,760,000	4,902,800	5,049,884
	2211300 Other Operating Expenses	**200,000**	**206,000**	**212,180**
	2211399 Other Operating Expenses - Oth	200,000	206,000	212,180
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**2,300,000**	**2,369,000**	**2,440,070**
	2220101 Maintenance Expenses - Motor Vehicles	2,300,000	2,369,000	2,440,070
	2640400 Other Current Transfers, Grants and Subsidies	**35,000,000**	**36,050,000**	**37,131,500**
	2640499 Other Current Transfers - Othe	35,000,000	36,050,000	37,131,500
	3111000 Purchase of Office Furniture and General Equipment	**7,357,600**	**7,578,328**	**7,805,677**

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	3,107,600	3,200,828	3,296,852
	3111002 Purchase of Computers, Printers and other IT Equipment	2,750,000	2,832,500	2,917,475
	3111009 Purchase of other Office Equipment	1,500,000	1,545,000	1,591,350
	Gross Expenditure..................... KShs.	**84,000,000**	**86,519,999**	**89,115,597**
	Net Expenditure..................... KShs.	**84,000,000**	**86,519,999**	**89,115,597**
4080000502 Kiambu Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000503 Thika Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000504 Juja Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000505 Ruiru Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000506 Gatundu Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000507 Kikuyu Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000507 Kabete Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000509 Githunguri Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000510 Karuri Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000510 Limuru Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000512 Githurai Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000513 Lari Municipal	**2210500 Printing , Advertising and Information Supplies and Services**	**400,000**	**412,000**	**424,360**
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**600,000**	**618,000**	**636,540**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	618,000	636,540
	2211100 Office and General Supplies and Services	**300,000**	**309,000**	**318,270**
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	309,000	318,270
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**500,000**	**515,000**	**530,450**
	2220101 Maintenance Expenses - Motor Vehicles	500,000	515,000	530,450
	2640400 Other Current Transfers, Grants and Subsidies	**1,200,000**	**1,236,000**	**1,273,080**
	2640499 Other Current Transfers - Othe	1,200,000	1,236,000	1,273,080
	Gross Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
	Net Expenditure..................... KShs.	**3,000,000**	**3,090,000**	**3,182,700**
4080000500 Urban Development	**Net Expenditure..................... KShs.**	**120,000,000**	**123,599,999**	**127,307,997**
4080000601 General Adminstration.	**2110100 Basic Salaries - Permanent Employees**	**173,953,903**	**179,172,520**	**184,547,695**
	2110200 Basic Wages - Temporary Employees	**13,832,547**	**14,247,523**	**14,674,949**
	2110202 Casual Labour - Others	13,832,547	14,247,523	14,674,949
	2110300 Personal Allowance - Paid as Part of Salary	**1,885,758**	**-**	**-**
	2110320 Leave Allowance	1,885,758	-	-
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**25,622,562**	**26,391,238**	**27,182,975**

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2120101 Employer Contributions to National Social Security Fund	791,221	814,957	839,406
	2120103 Employer Contribution to Staff Pensions Scheme	24,831,341	25,576,281	26,343,569
	2210100 Utilities Supplies and Services	**250,000**	**257,500**	**265,225**
	2210101 Electricity	200,000	206,000	212,180
	2210102 Water and sewerage charges	50,000	51,500	53,045
	2210200 Communication, Supplies and Services	**4,000,000**	**4,120,000**	**4,243,600**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	4,000,000	4,120,000	4,243,600
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**6,050,000**	**6,231,500**	**6,418,445**
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	103,000	106,090
	2210302 Accommodation - Domestic Travel	500,000	515,000	530,450
	2210303 Daily Subsistence Allowance	5,450,000	5,613,500	5,781,905
	2210500 Printing , Advertising and Information Supplies and Services	**3,500,000**	**3,605,000**	**3,713,150**
	2210502 Publishing and Printing Services	500,000	515,000	530,450
	2210504 Advertising, Awareness and Publicity Campaigns	3,000,000	3,090,000	3,182,700
	2210700 Training Expenses	**700,000**	**721,000**	**742,630**
	2210701 Travel Allowance	100,000	103,000	106,090
	2210703 Production and Printing of Training Materials	200,000	206,000	212,180
	2210711 Tuition Fees	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**700,000**	**721,000**	**742,630**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	515,000	530,450
	2210802 Boards, Committees, Conferences and Seminars	200,000	206,000	212,180
	2210900 Insurance Costs	**1,236,171**	**1,273,256**	**1,311,453**
	2210904 Motor Vehicle Insurance	1,236,171	1,273,256	1,311,453
	2211000 Specialised Materials and Supplies	**500,000**	**515,000**	**530,450**
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	515,000	530,450
	2211100 Office and General Supplies and Services	**5,400,000**	**5,562,000**	**5,728,860**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	3,000,000	3,090,000	3,182,700
	2211102 Supplies and Accessories for Computers and Printers	2,200,000	2,266,000	2,333,980
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	206,000	212,180
	2211200 Fuel Oil and Lubricants	**4,000,000**	**4,120,000**	**4,243,600**
	2211201 Refined Fuels and Lubricants for Transport	4,000,000	4,120,000	4,243,600
	2211300 Other Operating Expenses	**5,000,000**	**5,150,000**	**5,304,500**
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	4,000,000	4,120,000	4,243,600
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,000,000	1,030,000	1,060,900
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**5,000,000**	**5,150,000**	**5,304,500**
	2220101 Maintenance Expenses - Motor Vehicles	5,000,000	5,150,000	5,304,500
	2220200 Routine Maintenance - Other Assets	**410,000**	**422,300**	**434,969**
	2220205 Maintenance of Buildings and Stations -- Non-Residential	200,000	206,000	212,180
	2220210 Maintenance of Computers, Software, and Networks	200,000	206,000	212,180

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2220299 Routine Maintenance - Other As	10,000	10,300	10,609
	2710100 Government Pension and Retirement Benefits	**3,419,818**	**3,522,413**	**3,628,085**
	2710102 Gratuity - Civil Servants	3,419,818	3,522,413	3,628,085
	3111000 Purchase of Office Furniture and General Equipment	**2,200,000**	**2,266,000**	**2,333,980**
	3111001 Purchase of Office Furniture and Fittings	200,000	206,000	212,180
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,060,000	2,121,800
	4130200 Payable from Previous Financial Periods	**7,339,241**	**7,559,418**	**7,786,200**
	4130299 Payables from Previous Financial Period - Other (Budget)s	7,339,241	7,559,418	7,786,200
	Gross Expenditure..................... KShs.	**265,000,000**	**271,007,668**	**279,137,896**
	Net Expenditure..................... KShs.	**265,000,000**	**271,007,668**	**279,137,896**
4080000600 General Adminstration.	**Net Expenditure..................... KShs.**	**265,000,000**	**271,007,668**	**279,137,896**
	TOTAL NET EXPENDITURE FOR VOTE R4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba	**407,787,057**	**418,078,336**	**430,620,681**

VOTE 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4080000101 Lands	**2211300 Other Operating Expenses**	7,900,000	8,137,000	8,381,110
	2211324 Registration of Land	7,900,000	8,137,000	8,381,110
	3130100 Acquisition of Land	7,100,000	7,313,000	7,532,390
	3130101 Acquisition of Land	7,100,000	7,313,000	7,532,390
	Gross Expenditure.................. KShs.	**15,000,000**	**15,450,000**	**15,913,500**
	NET EXPENDITURE KShs.	**15,000,000**	**15,450,000**	**15,913,500**
4080000100 Lands	**NET EXPENDITURE KShs.**	**15,000,000**	**15,450,000**	**15,913,500**
4080000201 Housing	**3110200 Construction of Building**	16,700,800	17,201,824	17,717,878
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	16,700,800	17,201,824	17,717,878
	3110300 Refurbishment of Buildings	20,000,000	20,600,000	21,218,000
	3110399 Refurbishment of Buildgs - Oth	20,000,000	20,600,000	21,218,000
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	8,700,000	8,961,000	9,229,830
	3111499 Research, Feasibility Studies	8,700,000	8,961,000	9,229,830
	4130200 Payable from Previous Financial Periods	4,599,200	4,737,176	4,879,291
	4130299 Payables from Previous Financial Period - Other (Budget)s	4,599,200	4,737,176	4,879,291
	Gross Expenditure.................. KShs.	**50,000,000**	**51,500,000**	**53,044,999**
	NET EXPENDITURE KShs.	**50,000,000**	**51,500,000**	**53,044,999**
4080000200 Housing	**NET EXPENDITURE KShs.**	**50,000,000**	**51,500,000**	**53,044,999**
4080000301 Physical Planning	**3111400 Research, Feasibility Studies, Project Preparation and Design, Project S**	20,000,000	20,600,000	21,218,000
	3111402 Engineering and Design Plans	10,000,000	10,300,000	10,609,000
	3111499 Research, Feasibility Studies	10,000,000	10,300,000	10,609,000
	Gross Expenditure.................. KShs.	**20,000,000**	**20,600,000**	**21,218,000**
	NET EXPENDITURE KShs.	**20,000,000**	**20,600,000**	**21,218,000**
4080000300 Physical Planning	**NET EXPENDITURE KShs.**	**20,000,000**	**20,600,000**	**21,218,000**
4080000501 Urban Development	**3110500 Construction and Civil Works**	10,000,000	10,300,000	10,609,000
	3110504 Other Infrastructure and Civil Works	10,000,000	10,300,000	10,609,000
	Gross Expenditure.................. KShs.	**10,000,000**	**10,300,000**	**10,609,000**
	NET EXPENDITURE KShs.	**10,000,000**	**10,300,000**	**10,609,000**
4080000502 Kiambu Municipal	**2640500 Other Capital Grants and Transfers**	144,829,438	149,174,321	153,649,550
	2640503 Other Capital Grants and Transfers	144,829,438	149,174,321	153,649,550
	Gross Expenditure.................. KShs.	**144,829,438**	**149,174,321**	**153,649,550**
	NET EXPENDITURE KShs.	**144,829,438**	**149,174,321**	**153,649,550**
4080000503 Thika Municipal	**2640500 Other Capital Grants and Transfers**	246,237,469	253,624,593	261,233,330
	2640503 Other Capital Grants and Transfers	246,237,469	253,624,593	261,233,330
	Gross Expenditure.................. KShs.	**246,237,469**	**253,624,593**	**261,233,330**
	NET EXPENDITURE KShs.	**246,237,469**	**253,624,593**	**261,233,330**
4080000504 Juja Municipal	**2640500 Other Capital Grants and Transfers**	152,832,422	157,417,394	162,139,916
	2640503 Other Capital Grants and Transfers	152,832,422	157,417,394	162,139,916
	Gross Expenditure.................. KShs.	**152,832,422**	**157,417,394**	**162,139,916**
	NET EXPENDITURE KShs.	**152,832,422**	**157,417,394**	**162,139,916**
4080000505 Ruiru Municipal	**2640500 Other Capital Grants and Transfers**	480,041,957	494,443,215	509,276,512
	2640503 Other Capital Grants and Transfers	480,041,957	494,443,215	509,276,512
	Gross Expenditure.................. KShs.	**480,041,957**	**494,443,215**	**509,276,512**

VOTE 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
	NET EXPENDITURE KShs.	**480,041,957**	**494,443,215**	**509,276,512**
4080000506 Gatundu Municipal	**3110500 Construction and Civil Works**	20,000,000	20,600,000	21,218,000
	3110504 Other Infrastructure and Civil Works	20,000,000	20,600,000	21,218,000
	Gross Expenditure................... KShs.	**20,000,000**	**20,600,000**	**21,218,000**
	NET EXPENDITURE KShs.	**20,000,000**	**20,600,000**	**21,218,000**
4080000507 Kikuyu Municipal	**2640500 Other Capital Grants and Transfers**	317,221,229	326,737,865	336,540,001
	2640503 Other Capital Grants and Transfers	317,221,229	326,737,865	336,540,001
	Gross Expenditure................... KShs.	**317,221,229**	**326,737,865**	**336,540,001**
	NET EXPENDITURE KShs.	**317,221,229**	**326,737,865**	**336,540,001**
4080000509 Githunguri Municipal	**3110500 Construction and Civil Works**	20,000,000	20,600,000	21,218,000
	3110504 Other Infrastructure and Civil Works	20,000,000	20,600,000	21,218,000
	Gross Expenditure................... KShs.	**20,000,000**	**20,600,000**	**21,218,000**
	NET EXPENDITURE KShs.	**20,000,000**	**20,600,000**	**21,218,000**
4080000510 Karuri Municipal	**2640500 Other Capital Grants and Transfers**	190,345,862	196,056,237	201,937,924
	2640503 Other Capital Grants and Transfers	190,345,862	196,056,237	201,937,924
	Gross Expenditure................... KShs.	**190,345,862**	**196,056,237**	**201,937,924**
	NET EXPENDITURE KShs.	**190,345,862**	**196,056,237**	**201,937,924**
4080000510 Limuru Municipal	**2640500 Other Capital Grants and Transfers**	79,643,948	82,033,266	84,494,264
	2640503 Other Capital Grants and Transfers	79,643,948	82,033,266	84,494,264
	Gross Expenditure................... KShs.	**79,643,948**	**82,033,266**	**84,494,264**
	NET EXPENDITURE KShs.	**79,643,948**	**82,033,266**	**84,494,264**
4080000500 Urban Development	**NET EXPENDITURE KShs.**	**1,661,152,325**	**1,710,986,891**	**1,762,316,497**
	TOTAL NET EXPENDITURE FOR VOTE 4080000000 Lands, Housing, Physical Planning , Municipal Administration and Urba Kshs.	**1,746,152,325**	**1,798,536,891**	**1,852,492,996**

4081000000: TRADE, INDUSTRIALIZATION, TOURISM AND INVESTMENT

Part A. Vision

A strategic leader in transforming Kiambu County as the preferred County of choice for Investment in Trade, Tourism and Industrial development.

Part B. Mission

To promote Investments in Trade, Tourism and Industrialization by providing an enabling environment for sustainable socio-economic development.

Part C. Performance Overview and Rationale Funding

i. **Departments mandate.**

- The mandates of the TITI department are; Formulation and oversight, administration and enforcement of policies.
- Facilitate and enhance the ease of doing business in Kiambu County.
- Promotion of fair-trade practices and consumer protection.
- Promote growth of micro, small and medium enterprises.
- Promotion and oversight of the development of special economic zones and industrial parks. Promotion of value addition. Enhance business innovation and incubation.
- Promotion and development of the cottage industries.
- Conducting industrial training and capacity development.
- Development and promotion of tourism. Marketing Kiambu as the destination of choice for local and international tourists and, co-ordinate and facilitate investments in the County.

Performance Review for FY 2022/2023- 2024/2025

Directorate of Trade and Markets

- To improve the trading environment in markets and facilitate market access, the Directorate of Trade and Markets renovated part of Madaraka market in collaboration with GAIN, rehabilitated Wangige market, Limuru/Rongai market, the floor and the roads in Jamhuri market, kihara market and, Dagoretti market in Kikuyu Township.
- The directorate further constructed Githurai market in collaboration with NAMSIP,Kigumo market , Kimende market , Rironi market phase 2, Gitaru, Lussiget and Construction of a Market Shed in Kiganjo Market, Perimeter Wall and an Ablution Block, Kimende market , Lussigetti market in collabration with KUSP, kigumo market sheds, ablution block, and stormwater disposal,Rironi market shed, Kinoo market, Dagoretti market,Kimbo matangini market, Kagwe market, Karuri Market, Kamangu market, Maguguni Market,Gituamba, Mataara, Kimende, Gitwe, Ruaka, Juja farm, karia, Githiga and Kairi Markets
- The directorate also conducted market committee elections in Kamwangi, Gatukuyu, Madaraka, Witeithie, Ruiru, Kihara, Kikuyu, Kangangi, Limuru, Soko Mjinga, Gakoe, Ngewa, Gitaru, Madaraka, Lussinget, Ndenderu, Ting'ang'a, Moi and Wangige markets, and conflict resolution meetings with market traders in Githunguri, Gatundu, Ruiru, Limuru and Juja and Kagwe to promote efficiency in market management.
- The directorate further completed the construction of bodaboda sheds, including Riabai in Kiambu, Tiekunu in Ndeiya Ward, Kenya Lite stage Mwihoko ward, Felma center in Kahawa

Sukari ward, Karatina in Nyanduma Ward, Iriani in Kamburu Ward and Kwa Mathore in Kirenga Ward, Maguguni in Ngoliba ward, corner stage in kamenu ward, mega junction in sigona ward and many other areas within the county.

- To promote fair trade practices and consumer protection the Weights and Measures section verified and stamped; 17,108 weights, 8,248 weighing instruments and 3,596 measuring instruments. Out of the verification exercise, revenue amounting to KShs 12,741,740 was collected as verification fees.
- In addition, all the 72 stamping stations were advertised in the Daily Nation newspaper for public awareness creation.
- The directorate also came up with the Kiambu County Industrialization policy which is awaiting the necessary approvals

Directorate of Industrialization

- To develop entrepreneurial infrastructure in the County, the Directorate of Industrialization completed the construction of two modern kiosks (20 modern stalls) in Ruiru.
- The directorate trained 12 MSMEs groups on value addition and M&E reports.
- Construction of 36 Modern Kiosks in Kabete Town.
- The directorate has trained and capacity built 48 MSMEs group and an additional 560 MSMEs owners in various training forums including; conducting an avocado farmers training targeting 40 co-operatives officials, the training was done in conjunction with the small business development programme was funded by USAID. Organizing a sensitization forum for 20 contractors on the youth empowerment programme under USAID from which over 500 youths were trained on various business skills including sales and marketing. In conjunction with the Chamber of Commerce and Kenya Human Rights Commission, the Directorate of Industrialization also organized a half-day conference on sensitization of business human rights for business people in Kiambu. The directorate further initiated a capacity-building programme in conjunction with Stanbic Bank, the programme targets to capacity build 600 women in every Sub-County.
- The directorate also participate in 5 trading expos and exhibitions including; SBDC exhibition organized by the programme, Kiambu Innovation and Entrepreneurship Week at JKUAT Business Park in partnership with the Youth and Sports Department to promote innovation and entrepreneurship among the youth in Kiambu County, a sensitization forum to create awareness among the Kiambu business community to participate in the Dubai Expo for business networking and participated in a 3-day trade fair in Thika, where the Kiambu County MSMEs community and industrial start-ups were sensitized to the directorate's services.
- The Department collaborated with Ken Invest through a program dubbed 'Plug Mtaani' and 'Vijana-2-Invest' Initiative. The programs are designed to nurture the talents of young entrepreneurs by providing them with soft skills and business plan development training. They are aimed at fostering a spirit of innovation, resilience, and determination among the youth. All innovators in Kiambu County are eligible to apply. The Innovator Training Program targeted 300 innovators.
- Construction of Kiambu County Aggregation and Industrial Park at Waruhiu Farm. The project is still ongoing.
- Resettlement of the Juakali artisans in their designated lands, across the County, so far, the directorate has completed settlement on Juja and Gatuanyaga.

- The directorate also came up with the Kiambu County Industrialization policy which is awaiting the necessary approvals

Directorate of Tourism and Marketing

- The Tourism Directorate participated in 14 exhibitions and tourism forums, which included Magical Kenya, International tourism days, Sustainable tourism Africa summit, East Africa tourism and hospitality expos, workshops and MICE programmes undertaken to promote tourism in the County. The directorate also sensitized 297 stakeholders
- The directorate identified 15 tourist attraction sites for profiling and mapping.
- Further, the County collaborated with Rotary and UNEP to clean, restore and conserve 14 falls attraction site through the Adopt-a-River program.
- The Directorate of Tourism prepared a Tourism promotion policy for which is in draft form.

Directorate of Investment

- The Directorate of Investment in collaboration with the directorate of Industrialization sponsored a number of Micro, Small, and Medium Enterprises (MSMEs) from Kiambu County to participate in the Kenya International Investment Conference (KIICO). This initiative, aimed to among other things, highlight the diverse investment opportunities in the County and display the products and services offered by these MSMEs, thereby seeking to attract potential investors.
- The directorate recommended setting up an investment company to oversee the County's investments and has submitted draft registration documents, including the Memorandum and Articles of Association, to the County Attorney for review and advice.
- The directorate, supported by The Kenya Institute of Public Policy Research and Analysis (KIPPRA) came up with zero drafts of a policy document.

Constraints and challenges

The department faced the following challenges during the implementation period under review 2022/23-2024/25.

- Influx of sub-standard, counterfeit and contra-band goods.
- Delay in the release of the exchequer that makes the implementation of activities planned for challenging.
- Insufficient funding for the Department to meet its financial requirements.
- Stalled projects and pending bills.
- Lack of directorates vehicles to facilitate in monitoring and evaluation of programmes, projects and other activities.
- Lack of a workshop for trade measures verification and a store to keep seized sub-standard goods in the weights and measures section.
- Under-developed tourism and inadequate marketing of tourist attraction sites.

ii. Major services and outputs to be provided for in the MTEF budget period 2026/27-2028/29

In the 2026/27-2028/2029 MTEF period, the department plans to Construct and renovate markets, install cold rooms, and build market ablution blocks and bodaboda sheds, Link traders to export markets and e-commerce platforms, Issue business licenses, verify trade measurements, and conduct legal metrological awareness forums, Establish smart business centers, industrial parks, cottage industries, and incubation/start-up centers, Host trade exhibitions and expos and create circular/green economies to promote recycling, Construct modern Juakali sheds, kiosks, car wash stations, and shoe shiner sheds, Develop tourism promotional materials, upgrade tourist sites, and promote cultural tourism activities, Create an investor's guide, identify feasible projects for PPP partnerships, and hold investment forums/events.

Part D. Strategic Objective

This section outlines the programmes of the TITI department, and their respective strategic objectives starting with the highest to the lowest priority.

Table TITI programmes and their Objectives

	Programme	**Objective**
1	Administration, Planning and Support Services	To improve Service Delivery
2	Trade Development and Promotion	To promote and develop trade
3	Industrial and Entrepreneurial Development	To promote industrial and entrepreneurial development in the County.
4	Tourism Development and Promotion	To develop and promote tourism in Kiambu County.
5	Investment Development and Promotion	To develop and promote investment opportunities in Kiambu County

PART E. SUMMARY OF PROGRAMME KEY OUTPUT, PERFORMANCE INDICATOR AND TARGETS FOR FY 2026/27-2028/29

Programme	Delivery Unit	Key Output	Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
1 Programme Name: Administration, Planning and Support Services **Outcome: Improved efficiency and effectiveness in service delivery**									
Administration Services	TITI	Allocations to Operations and Maintenance (O&M)	Amount allocated to Operations and Maintenance (O&M)	89M	51M	78 M	78M	82.68M	87.6M
Personnel Services	TITI	Staff trained	No. of staff trained	80	77	18	30	34	35
Finance Service	TITI	Personnel facilitated with Emoluments (PE)	No. of personnel facilitated.	60	51	69.17M	69.17M	73.31	77.706 M
	TITI	Medical cover facilitated	No. of officers on medical cover	57	51	163	100	130	150
	TITI	WIBA facilitated	No. of officers under WIBA	57	51	163	100	130	150
2. Programme Name; Trade Development and Promotion **Outcome: Improved trading environment.**									
Local Market Development	Trade and Markets	Markets constructed/renovated	No. of markets constructed/renovated	35	26		535	535	535
	Trade and Markets	Pending bills paid	Amount in KShs allocated to payment of pending bills.	65M	15M	59M	60M	60M	60M
	Trade and Markets	Market elections held	No. of markets elections held	25	24	7	9	12	12
	Trade and Markets	Market conflict resolved.	No. of market conflict Resolution done	36	10	30	30	30	30
	Trade and Markets	Cold rooms installed in markets	No. of cold rooms installed in markets.	-	0	3	3	4	5
	Trade and Markets	Ablution blocks constructed in markets	No. of ablution blocks constructed in markets.	-	0	4	4	4	4

Programme	Delivery Unit	Key Output	Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Trade and Markets	Markets digitized	No. of markets digitized	2	0	2	2	2	2
	Trade and Markets	boda-boda sheds constructed	No. of boda-boda sheds constructed	200	195	180	180	180	180
Trade Promotion	Trade and Markets	Traders Capacity Built	No. of traders' capacity built	-	0	300	300	400	500
	Trade and Markets	Export market opportunities identified and linked to traders	No. of export markets opportunities identified and linked to traders	-	0	2	2	2	2
	Trade and Markets	E-commerce opportunities linked to traders in the County.	No. of e-commerce opportunities linked to traders in the County.	-	0	2	2	2	2
Trade Legislation & Policy Development.	Trade and Markets	Legal instruments formulated.	No. of legal instruments formulated.	1	1	1	-	-	-
Trade standards administration .	Weights and measures	Trade weights verified	No. of weights verified	6300	1,369	6,200	6,300	6000	5000
	Weights and measures	Trade weighing instruments verified	No. of weighing instruments verified	2400	2,220	2,400	2,500	2,700	3,000
	Weights and measures	Trade measuring instruments verified	No. of measuring instruments verified	1030	1,030	1,130	1140	1200	1300
	Weights and measures	Legal metrology awareness programmes and publicity conducted	No. of legal metrology awareness programmes and publicity conducted	-	0	6	6	6	6
	Weights and measures	County Legal standards Calibrated	No. of County Legal standards Calibrated	4 kits 2 check measures	0	50	55	60	70
	Weights and measures	Mappings done for weights and measures	No. of mappings done for weights and measures.	13,000	0	-	1	1	1

Programme	Delivery Unit	Key Output	Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
3. Programme Name; Industrial and Entrepreneurship Development Outcome: Increased employment opportunities and enhanced income									
MSMEs and Industrial Development.	Industrialization	Industrial parks established	No. of industrial parks established	1	1	5	5	5	5
	Industrialization	Trade exhibitions/expo/forum held.	No. of exhibitions/expo/forum done and attended	2	3	1	-	-	-
	Industrialization	Cottage industries/Incubation/Start-Up development centres created	No. of cottage industries/Incubation/ Start-Up development centres created	12	0	-	1	1	1
	Industrialization	Circular economy created	No. of circular economy created	1	0	2	2	3	5
	Industrialization	MSMEs entrepreneurs trained	No. of MSMEs entrepreneurs trained	300	0	12	12	12	12
	Industrialization	Value addition chains training done	No. of value addition chains training done	1	0	1	1	1	1
Infrastructural Development	Industrialization	Modern Juakali sheds constructed	No. of modern Juakali sheds constructed	12	0	2	2	2	3
	Industrialization	modern kiosks constructed	No. of modern kiosks constructed.	36	36	36	250	260	270
	Industrialization	Car wash stations constructed	No. of Car wash stations constructed.	12	0	4	12	12	12
	Industrialization	Shoe shiner sheds constructed	No. of Shoe shiner sheds constructed.	12	0	12	60	60	60
Legislation	Industrialization	Legal instruments in Place	No. of legal instruments in Place	1	1	1	-	-	-
4. Programme Name; Tourism Development and Promotion Outcome: Sustainable development of tourism in the county									
Tourism Promotion and Marketing	Tourism	Tourism expo/events/forums done and attended.	No. of tourism expo/events/forums done and attended.	4	0	2	4	4	4

Programme	Delivery Unit	Key Output	Performance indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Tourism	Tourism sites identified for mapping and profiling.	No. of tourism sites identified for mapping and profiling.	2	65	1	1	1	1
	Tourism	Miss tourism competitions & tourism expos held.	No. of miss tourism competitions & tourism expos held.	2	0	8	8	8	8
Tourism Infrastructure Development	Tourism	Tourist sites rehabilitated/landscaped/ developed	No. of tourist sites rehabilitated/landscap ed/developed	1	0	2	2	2	2
	Tourism	Heritage sites improved and conserved	No. of heritage sites improved and conserved	1	0	1	2	1	1
	Tourism	New recreational / Leisure facilities established	No. of new recreational/ leisure facilities established	-	-	2	3	4	4
Tourism Legislation & Policy Development.	Tourism	Tourism policies or Concept papers formulated	No. of tourism policies or Concept papers formulated	3	1	1	-	-	-
5. Programme Name; Investment Development and Promotion Outcome: Increased FDIs and DDIs in the County									
Investment Promotion and Facilitation	Investment	Investment events/forums done	No. of investment events/forums done	**2**	2	1	-	-	1
	Investment	Investment hubs established	No. of investment hubs established	1	0	1	-	-	-
Investment Legislation & Policy Development.									
	Investment	Policies formulated	No. of policies formulated	1	1	1	-	-	-
Capacity building	Investment	Stake holders trained	No of stakeholders trained	3	2	-	100	100	100

Vote 4081000000 Trade, Tourism, Industrialization & Investment

PART F: Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
0302024060 Sp 2.2 Trade Promotion	400,000,000	412,000,000	424,360,000
0303024060 Sp 3.2 Infrastructural Development	104,000,000	107,120,000	110,333,600
0304014060 Sp 4.1 Tourism Promotion and Marketing	25,000,000	25,750,000	26,522,500
0305014060 Sp 5.1 Investment promotion and facilitation	13,000,000	13,390,000	13,791,700
0306014060 Sp 6.1 Administration Services	190,000,000	195,699,998	201,570,996
Total Expenditure for Vote 4081000000 Trade, Tourism, Industrialization & Investment	**732,000,000**	**753,959,998**	**776,578,796**

4081000000 Trade, Tourism, Industrialization & Investment

PART G: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**190,000,000**	**195,699,998**	**201,570,996**
2100000 Compensation to Employees	102,951,689	106,040,239	109,221,445
2200000 Use of Goods and Services	67,548,311	69,574,759	71,662,001
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,500,000	5,665,000	5,834,950
4100000 Financial Assets	12,000,000	12,360,000	12,730,800
Capital Expenditure	**542,000,000**	**558,260,000**	**575,007,800**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
3100000 Non Financial Assets	452,000,000	465,560,000	479,526,800
4100000 Financial Assets	40,000,000	41,200,000	42,436,000
Total Expenditure	**732,000,000**	**753,959,998**	**776,578,796**

0302004060 P2 Trade Development and Promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**400,000,000**	**412,000,000**	**424,360,000**
3100000 Non Financial Assets	360,000,000	370,800,000	381,924,000
4100000 Financial Assets	40,000,000	41,200,000	42,436,000
Total Expenditure	**400,000,000**	**412,000,000**	**424,360,000**

0302024060 Sp 2.2 Trade Promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**400,000,000**	**412,000,000**	**424,360,000**
3100000 Non Financial Assets	360,000,000	370,800,000	381,924,000
4100000 Financial Assets	40,000,000	41,200,000	42,436,000
Total Expenditure	**400,000,000**	**412,000,000**	**424,360,000**

0303004060 P3 Industrial and Entrepreneurship Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**104,000,000**	**107,120,000**	**110,333,600**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
3100000 Non Financial Assets	54,000,000	55,620,000	57,288,600
Total Expenditure	**104,000,000**	**107,120,000**	**110,333,600**

0303024060 Sp 3.2 Infrastructural Development

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**104,000,000**	**107,120,000**	**110,333,600**
2600000 Capital Transfers to Govt. Agencies	50,000,000	51,500,000	53,045,000
3100000 Non Financial Assets	54,000,000	55,620,000	57,288,600
Total Expenditure	**104,000,000**	**107,120,000**	**110,333,600**

0304004060 P4 Tourism Development and Promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0304004060 P4 Tourism Development and Promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
3100000 Non Financial Assets	25,000,000	25,750,000	26,522,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0304014060 Sp 4.1 Tourism Promotion and Marketing

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**25,000,000**	**25,750,000**	**26,522,500**
3100000 Non Financial Assets	25,000,000	25,750,000	26,522,500
Total Expenditure	**25,000,000**	**25,750,000**	**26,522,500**

0305004060 P5 Investment Development and Promotion

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**13,000,000**	**13,390,000**	**13,791,700**
3100000 Non Financial Assets	13,000,000	13,390,000	13,791,700
Total Expenditure	**13,000,000**	**13,390,000**	**13,791,700**

0305014060 Sp 5.1 Investment promotion and facilitation

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
Capital Expenditure	**13,000,000**	**13,390,000**	**13,791,700**
3100000 Non Financial Assets	13,000,000	13,390,000	13,791,700
Total Expenditure	**13,000,000**	**13,390,000**	**13,791,700**

0306004060 P6 Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**190,000,000**	**195,699,998**	**201,570,996**
2100000 Compensation to Employees	102,951,689	106,040,239	109,221,445
2200000 Use of Goods and Services	67,548,311	69,574,759	71,662,001

PART H: Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

0306004060 P6 Administration, Planning and Support Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,500,000	5,665,000	5,834,950
4100000 Financial Assets	12,000,000	12,360,000	12,730,800
Total Expenditure	**190,000,000**	**195,699,998**	**201,570,996**

0306014060 Sp 6.1 Administration Services

Economic Classification	Estimates	Projected Estimates	
	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.
Current Expenditure	**190,000,000**	**195,699,998**	**201,570,996**
2100000 Compensation to Employees	102,951,689	106,040,239	109,221,445
2200000 Use of Goods and Services	67,548,311	69,574,759	71,662,001
2700000 Social Benefits	2,000,000	2,060,000	2,121,800
3100000 Non Financial Assets	5,500,000	5,665,000	5,834,950
4100000 Financial Assets	12,000,000	12,360,000	12,730,800
Total Expenditure	**190,000,000**	**195,699,998**	**201,570,996**

Part I. Summary of Human Resource requirement

Summary of Human Resource Requirements

Programme code	Programme Title	Directorate	Authorized Establishments	In post as 30th June 2025	2025/26	2026/27	2028/29
					Funded positions	Positions to be funded	Positions to be funded
	General administration, planning and Support services	Directorate of Trade and Markets	80	28	28	35	50
		Directorate of Tourism and Marketing	23	4	4	10	18
		Directorate of Industrialization	39	1	2	10	15
		Directorate of Investment	6	1	1	3	3
		Support Services Unit	36	15	15	20	25

VOTE R4081000000 Trade, Tourism, Industrialization & Investment

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4081000000 Trade, Tourism, Industrialization & Investment

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
4081000501 General Administration	**2110100 Basic Salaries - Permanent Employees**	**68,455,270**	**70,508,928**	**72,624,195**
	2110200 Basic Wages - Temporary Employees	**24,000,000**	**24,720,000**	**25,461,600**
	2110202 Casual Labour - Others	24,000,000	24,720,000	25,461,600
	2120100 Employer Contributions to Compulsory National Social Security Schemes	**10,496,419**	**10,811,311**	**11,135,650**
	2120103 Employer Contribution to Staff Pensions Scheme	10,496,419	10,811,311	11,135,650
	2210100 Utilities Supplies and Services	**8,500,000**	**8,755,000**	**9,017,650**
	2210101 Electricity	7,500,000	7,725,000	7,956,750
	2210102 Water and sewerage charges	1,000,000	1,030,000	1,060,900
	2210200 Communication, Supplies and Services	**2,130,791**	**2,194,714**	**2,260,556**
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,100,000	2,163,000	2,227,890
	2210203 Courier and Postal Services	30,791	31,714	32,666
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	**3,500,000**	**3,605,000**	**3,713,150**
	2210302 Accommodation - Domestic Travel	500,000	515,000	530,450
	2210303 Daily Subsistence Allowance	3,000,000	3,090,000	3,182,700
	2210500 Printing , Advertising and Information Supplies and Services	**9,900,000**	**10,197,000**	**10,502,910**
	2210502 Publishing and Printing Services	800,000	824,000	848,720
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	100,000	103,000	106,090
	2210504 Advertising, Awareness and Publicity Campaigns	4,000,000	4,120,000	4,243,600
	2210505 Trade Shows and Exhibitions	5,000,000	5,150,000	5,304,500
	2210600 Rentals of Produced Assets	**1,200,000**	**1,236,000**	**1,273,080**
	2210603 Rents and Rates - Non-Residential	1,000,000	1,030,000	1,060,900
	2210604 Hire of Transport	200,000	206,000	212,180
	2210700 Training Expenses	**1,400,000**	**1,442,000**	**1,485,260**
	2210701 Travel Allowance	300,000	309,000	318,270
	2210703 Production and Printing of Training Materials	250,000	257,500	265,225
	2210704 Hire of Training Facilities and Equipment	150,000	154,500	159,135
	2210710 Accommodation Allowance	300,000	309,000	318,270
	2210711 Tuition Fees	400,000	412,000	424,360
	2210800 Hospitality Supplies and Services	**2,800,000**	**2,884,000**	**2,970,520**
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,060,000	2,121,800
	2210802 Boards, Committees, Conferences and Seminars	500,000	515,000	530,450
	2210899 Hospitality Supplies - other (	300,000	309,000	318,270
	2210900 Insurance Costs	**11,412,520**	**11,754,895**	**12,107,541**
	2210903 Plant, Equipment and Machinery Insurance	137,352	141,472	145,716
	2210904 Motor Vehicle Insurance	300,000	309,000	318,270
	2210910 Medical Insurance	9,975,168	10,274,423	10,582,655
	2210999 Insurance Costs - Other (Budge	1,000,000	1,030,000	1,060,900
	2211000 Specialised Materials and Supplies	**6,030,000**	**6,210,900**	**6,397,227**

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4081000000 Trade, Tourism, Industrialization & Investment

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
	2211009 Education and Library Supplies	30,000	30,900	31,827
	2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,030,000	1,060,900
	2211031 Specialised Materials - Other	5,000,000	5,150,000	5,304,500
	2211100 Office and General Supplies and Services	**2,550,000**	**2,626,500**	**2,705,295**
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,000	2,060,000	2,121,800
	2211102 Supplies and Accessories for Computers and Printers	150,000	154,500	159,135
	2211103 Sanitary and Cleaning Materials, Supplies and Services	400,000	412,000	424,360
	2211200 Fuel Oil and Lubricants	**2,000,000**	**2,060,000**	**2,121,800**
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,060,000	2,121,800
	2211300 Other Operating Expenses	**10,500,000**	**10,815,000**	**11,139,450**
	2211305 Contracted Guards and Cleaning Services	100,000	103,000	106,090
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	206,000	212,180
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	5,000,000	5,150,000	5,304,500
	2211310 Contracted Professional Services	5,000,000	5,150,000	5,304,500
	2211399 Other Operating Expenses - Oth	200,000	206,000	212,180
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	**1,500,000**	**1,545,000**	**1,591,350**
	2220101 Maintenance Expenses - Motor Vehicles	1,500,000	1,545,000	1,591,350
	2220200 Routine Maintenance - Other Assets	**4,125,000**	**4,248,750**	**4,376,212**
	2220202 Maintenance of Office Furniture and Equipment	25,000	25,750	26,522
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,000,000	2,060,000	2,121,800
	2220206 Maintenance of Civil Works	2,000,000	2,060,000	2,121,800
	2220210 Maintenance of Computers, Software, and Networks	100,000	103,000	106,090
	2710100 Government Pension and Retirement Benefits	**2,000,000**	**2,060,000**	**2,121,800**
	2710102 Gratuity - Civil Servants	2,000,000	2,060,000	2,121,800
	3111000 Purchase of Office Furniture and General Equipment	**5,500,000**	**5,665,000**	**5,834,950**
	3111001 Purchase of Office Furniture and Fittings	3,000,000	3,090,000	3,182,700
	3111002 Purchase of Computers, Printers and other IT Equipment	1,500,000	1,545,000	1,591,350
	3111005 Purchase of Photocopiers	500,000	515,000	530,450
	3111009 Purchase of other Office Equipment	500,000	515,000	530,450
	4130200 Payable from Previous Financial Periods	**12,000,000**	**12,360,000**	**12,730,800**
	4130299 Payables from Previous Financial Period - Other (Budget)s	12,000,000	12,360,000	12,730,800
	Gross Expenditure..................... KShs.	**190,000,000**	**195,699,998**	**201,570,996**
	Net Expenditure..................... KShs.	**190,000,000**	**195,699,998**	**201,570,996**
4081000500 General Administration	**Net Expenditure..................... KShs.**	**190,000,000**	**195,699,998**	**201,570,996**
	TOTAL NET EXPENDITURE FOR VOTE R4081000000 Trade, Tourism, Industrialization & Investment	**190,000,000**	**195,699,998**	**201,570,996**

VOTE 4081000000 Trade, Tourism, Industrialization & Investment

II. DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE ESTIMATES FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 4081000000 Trade, Tourism, Industrialization & Investment

HEAD	TITLE	Estimates 2026/2027	Projected Estimates 2027/2028	Projected Estimates 2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4081000101 Trade	**3110200 Construction of Building**	350,000,000	360,500,000	371,315,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	350,000,000	360,500,000	371,315,000
	3111000 Purchase of Office Furniture and General Equipment	10,000,000	10,300,000	10,609,000
	3111010 Purchase of Weights and Measures Equipments	10,000,000	10,300,000	10,609,000
	4130200 Payable from Previous Financial Periods	40,000,000	41,200,000	42,436,000
	4130299 Payables from Previous Financial Period - Other (Budget)s	40,000,000	41,200,000	42,436,000
	Gross Expenditure................... KShs.	**400,000,000**	**412,000,000**	**424,360,000**
	NET EXPENDITURE KShs.	**400,000,000**	**412,000,000**	**424,360,000**
40810000100 Trade	**NET EXPENDITURE KShs.**	**400,000,000**	**412,000,000**	**424,360,000**
4081000201 Industrialization	**2640500 Other Capital Grants and Transfers**	50,000,000	51,500,000	53,045,000
	2640503 Other Capital Grants and Transfers	50,000,000	51,500,000	53,045,000
	3110200 Construction of Building	54,000,000	55,620,000	57,288,600
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	54,000,000	55,620,000	57,288,600
	Gross Expenditure................... KShs.	**104,000,000**	**107,120,000**	**110,333,600**
	NET EXPENDITURE KShs.	**104,000,000**	**107,120,000**	**110,333,600**
4081000200 Industrialization	**NET EXPENDITURE KShs.**	**104,000,000**	**107,120,000**	**110,333,600**
4081000301 Tourism	**3110300 Refurbishment of Buildings**	25,000,000	25,750,000	26,522,500
	3110302 Refurbishment of Non-Residential Buildings	25,000,000	25,750,000	26,522,500
	Gross Expenditure................... KShs.	**25,000,000**	**25,750,000**	**26,522,500**
	NET EXPENDITURE KShs.	**25,000,000**	**25,750,000**	**26,522,500**
4081000300 Tourism	**NET EXPENDITURE KShs.**	**25,000,000**	**25,750,000**	**26,522,500**
4081000401 Investment	**3111400 Research, Feasibility Studies, Project Preparation and Design, Project S**	13,000,000	13,390,000	13,791,700
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	13,000,000	13,390,000	13,791,700
	Gross Expenditure................... KShs.	**13,000,000**	**13,390,000**	**13,791,700**
	NET EXPENDITURE KShs.	**13,000,000**	**13,390,000**	**13,791,700**
4081000400 Investment	**NET EXPENDITURE KShs.**	**13,000,000**	**13,390,000**	**13,791,700**
	TOTAL NET EXPENDITURE FOR VOTE 4081000000 Trade, Tourism, Industrialization & Investment Kshs.	**542,000,000**	**558,260,000**	**575,007,800**

COUNTY TREASURY

2026/2027
REVENUE BUDGET ESTIMATES

June, 2026

	REVENUE ESTIMATES FY 2026/2027-2028/29 (KShs)					
		Supplementary 1	**Estimates**	**% Allocation**	**Projections**	
		2025-2026	**FY 2026-2027**		**FY 2027-2028**	**FY 2028-2029**
	TOTAL REVENUE FROM NATIONAL GOVERNMENT	**16,215,005,152**	**16,242,973,400.0**		**16,375,374,732**	**17,044,001,460**
A	Equitable Share Allocation	13,071,817,986	13,240,133,217.0	**50.6%**	13,372,534,549	14,041,161,277
B	**TOTAL COUNTY GOVERNMENT ADDITIONAL ALLOCATIONS**	**3,143,187,166**	**3,002,840,183.0**	**11.5%**	**3,002,840,183**	**3,002,840,183**
	Schedule I. Allocations Additional Financed from National Governments Share of Revenue	**14,244,964.0**	**40,595,349.0**		**40,595,349**	**40,595,349**
1	Unconditional Additional allocations from Court Fines	4,105,101	**6,549,284.0**		6,549,284	6,549,284
2	Unconditional Additional allocations from Mineral Royalties	10,139,863	**34,046,065.0**		34,046,065	34,046,065
	Schedule II. Allocation Additional Financed from National Government's Share of Revenue	**768,094,480**	**520,568,291**		**520,568,291**	**520,568,291**
3	Conditional Grant for Road Maintenance Fuel Levy Fund	418,101,234	**418,101,234.0**		418,101,234	418,101,234
4	Conditional Grant for Industrial Park & Aggregation Centers Grant	133,368,422	**-**		0	0
5	Allocations for 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	1,987,622	**7,787,057.0**		7,787,057	7,787,057
6	Conditional Grant for Community Health Promoters (CHPs)	94,680,000	**94,680,000.0**		94,680,000	94,680,000
7	Basic Salary Arrears for County Government Health workers	119,957,202	**-**		0	0
	Schedule III. Conditional Additional Allocations from Proceeds of Loans or Grants from Development partners	**2,360,847,722.0**	**2,441,676,543.0**		**2,441,676,543**	**2,441,676,543**
8	IDA (World Bank) Credit/Grant Building Resilient & Response Health Systems (BREHS)		**102,811,066.0**		102,811,066	102,811,066
9	IFAD- Aquaculture business development project ABDP	-	**-**		0	0
10	IDA (World bank) Financing Locally-Led Climate Action Program-County climate institutional support (FLLoCA-CCIS) Grant	11,000,000	**11,000,000.0**		11,000,000	11,000,000
11	IDA (World bank) Financing Locally-Led Climate Action Program-County climate Resilient Investment (FLLoCA-CCRI) Grant	125,000,000	**125,000,000.0**		125,000,000	125,000,000
12	IDA (World Bank) Second Kenya Devolution Support Program-Institutional Grant (Level 1 Grant) (KDSP)	37,500,000	**37,500,000.0**		37,500,000	37,500,000
13	IDA (World Bank) Second Kenya Devolution Support Program- Service Delivery & Investment grant (Level 2 Grant) (KDSP)	352,500,000	**352,500,000.0**		352,500,000	352,500,000
14	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	35,000,000	**35,000,000.0**		35,000,000	35,000,000
15	IDA (World Bank) Second Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	1,331,482,863	**1,611,152,325.0**		1,611,152,325	1,611,152,325
16	IDA (World bank) National Agricultural Value Chain Development Project (NAVCDP)	231,250,000	**151,515,152.0**		151,515,152	151,515,152
17	DANIDA - Primary Health Care in Devolved Context (PHDC)	21,232,500	**15,198,000.0**		15,198,000	15,198,000

	REVENUE ESTIMATES FY 2026/2027-2028/29 (KShs)					
		Supplementary 1	**Estimates**	**% Allocation**	**Projections**	
		2025-2026	**FY 2026-2027**		**FY 2027-2028**	**FY 2028-2029**
18	World Bank credit: Kenya Informal Settlement Improvement Project (KISIP II)	200,000,000	-		0	0
19	Sweden- Kenya Agricultural Business Development Project (KABDP)	15,882,359	-		0	0
C	**Other County Revenue**	**682,091,928.0**	-		**0**	**0**
20	Adjustment to cash Basis (CRF Closing balances)	83,401	-		0	0
21	FLLoCA- SPA Closing Bal.	158,632,515	-			
22	SPAs closing Balances	521,551,862	-			
23	Nutrition International SPA Closing Bal.	1,824,150	-		0	0
D	**Own Source Revenue**	**9,934,222,680**	**9,926,976,089.0**	**37.9%**	**9,892,226,436**	**9,984,482,435**
24	Physical Planning Management Unit	2,171,820,188	**2,171,820,188.0**		2,152,820,188	2,194,562,553
25	Business Permit Management Unit	923,084,637	**923,084,637.0**		923,084,637	925,853,891
26	Cess Management Unit	211,171,166	**221,171,166.0**		221,171,166	221,834,679
27	Education Culture ICT & Social Services Unit	14,471,232	**14,471,232.0**		14,471,232	14,514,646
28	Housing Management Unit	46,163,565	**66,163,565.0**		66,163,565	66,362,056
29	Land Rates Management Unit	1,683,797,097	**1,676,550,506.0**		1,665,800,853	1,698,093,672
30	Administration	35,089,122	**35,089,122.0**		35,089,122	35,194,389
31	Roads Transport Public Works Management Unit	332,770,011	**332,770,011.0**		332,770,011	333,768,321
32	Slaughterhouse Management Unit	92,549,997	-		0	0
33	Agriculture Livestock & Fisheries Management Unit	87,938,163	**180,488,160.0**		180,488,160	181,029,624
34	Trade, Tourism and Market Management	49,930,316	**55,529,430.0**		55,529,430	55,696,018
35	Cooperatives Unit	9,272,850	**9,272,850.0**		9,272,850	9,300,669
36	Market Management Unit	105,599,114	-		0	0
37	Youth and Sports	5,827,445	**5,827,445.0**		5,827,445	5,844,927
38	Vehicle Parking Management Unit	714,464,837	**734,464,837.0**		734,464,837	736,668,232
39	Water Environment & Natural Resources Mgt Unit	373,957,976	**423,957,976.0**		423,957,976	425,229,850
40	Liquor management unit	464,465,146	**464,465,146.0**		459,465,146	460,843,541
	Health Services Management Unit	**2,611,849,818**	**2,611,849,818**		**2,611,849,818**	**2,619,685,367**
41	Public Health	511,849,818	**511,849,818.0**		511,849,818	513,385,367
42	Hospital Collections (FIF)	1,300,000,000	**800,000,000.0**		800,000,000	802,400,000
43	NHIF/SHA Rebates	800,000,000	**1,300,000,000.0**		1,300,000,000	1,303,900,000
	TOTAL REVENUE	**26,831,319,760**	**26,169,949,489.0**		**26,267,601,168**	**27,028,483,895**