REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYERI

FINANCIAL YEAR 2026/2027

DRAFT BUDGET ESTIMATES

PROGRAMME BASED BUDGET

APRIL, 2026

SUBMITTED PBB FOR FY 26/27

COUNTY VISION

A wealthy County with healthy and secure people for shared prosperity

COUNTY MISSION

To create, enhance and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open and inclusive government.

STRATEGIC OBJECTIVES

- Improve productivity in agriculture and overall food and nutrition security.
- Promote shared economic growth and job creation.
- Enhance good governance and active citizenry.
- Enhance basic infrastructure for effective service delivery.
- Promote climate action, environmental protection, and sustainable use of natural resources.
- Improve financial sustainability and resilience.
- Provide accessible, affordable, and quality health care services.
- Scale up institutional development, transformation, and innovation.
- Promote access to quality and affordable housing.
- Enhance the use of information and communications technology (ICT) and other innovations.

CORE VALUES

- **Patriotism -** Our devotion to the county and its aspirations will be manifested in what we say and what we do.
- **Innovativeness –** We nurture and support creativity and the development of new ideas, products, and processes in delivery of services.
- **Teamwork -** We deliberately work together, collaboratively and across sectors to deliver services to the citizens of Nyeri and win their approval.
- **Integrity -** We are open, honest, trustworthy, and transparent in always dealing with all our stakeholders and especially the citizenry.
- **Inclusivity –** We are committed to provide equal access to opportunities and resources to all citizens.
- **Accountability –** We honour our commitments to our stakeholders by doing what we say we will do.

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FORWARD

The 2026/2027 Budget Estimates represents a significant step forward in our commitment to fostering economic growth, fiscal responsibility, and sustainability in Nyeri County. It is framed under the theme "Consolidating gains under the Bottom-Up Economic Transformation Agenda for Inclusive Green Growth." This theme affirms our resolve to deepen the progress achieved so far while aligning our fiscal strategy with sustainability, climate resilience, and economic inclusivity. It is a commitment to leave no one behind.

This budget is not just a financial plan, but a strategic roadmap that aligns with our collective vision for the county, ensuring that our resources are allocated to the most impactful areas to improve the lives of our citizens. As we continue to navigate the challenges posed by global and local economic shifts, our focus remains steadfast on delivering development outcomes that enhance the well-being of every resident. This budget prioritizes critical sectors such as agriculture, infrastructure, health, and education, recognizing their central role in driving our county's economic recovery and long-term resilience.

Our budgeting process has been grounded in the principles of transparency and inclusivity. Through extensive public participation and consultations with various stakeholders, we have ensured that the budget reflects the needs and aspirations of our people. This collaborative approach has been crucial in creating a budget that is not only responsive to the immediate needs of our county but also forward-looking, with a strong focus on sustainable development and climate resilience.

Looking ahead, we are optimistic that the strategic investments outlined in this budget will not only sustain the momentum of the Bottom-Up Economic Transformation Agenda but will also position Nyeri County as a leader in climate change adaptation and sustainable development.

We remain committed to working together with all stakeholders to implement this budget effectively and ensure that Nyeri County continues to thrive.

Robert Thuo Mwangi
C.E.C.M - FINANCE, ECONOMIC PLANNING AND ICT

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ACKNOWLEGMENT

The preparation and successful completion of the budget estimates for 2026/2027 for Nyeri County would not have been possible without the hard work, dedication, and collaboration of numerous individuals and institutions. First, I would like to express my deep gratitude to the Governor of Nyeri County. His visionary leadership, commitment to public service, and unwavering focus on the development of our county have been the driving forces behind the formulation of this budget. His guidance has been invaluable in ensuring that this budget addresses the most pressing needs of our people while also setting the stage for future growth.

I would also like to acknowledge the significant contributions of the Members of the County Assembly, particularly those serving on the Budget and Appropriations Committee and the Finance and Economic Planning Committee. Their meticulous review, thoughtful recommendations, and steadfast support throughout the budgeting process have been instrumental in refining and finalizing this budget.

Special thanks go to the County Treasury team, whose expertise in financial management, data analysis, and economic forecasting has been crucial in the preparation of this budget. The departmental heads and their teams across all sectors have also played a vital role by providing the necessary inputs, insights, and data that have shaped the budget. Their hard work and commitment to excellence are greatly appreciated.

I would also like to extend my sincere thanks to our partners in the private sector, civil society, and development agencies. Their feedback, insights, and constructive engagement have enriched the budgeting process, ensuring that it is comprehensive and reflective of diverse perspectives.

Finally, I wish to express my deepest appreciation to the citizens of Nyeri County. Your active participation in the public consultations and your valuable feedback has been integral to the development of this budget. This budget reflects our collective aspirations and our shared commitment to the development of Nyeri County.

As we embark on the implementation phase, let us all remain committed to working together to ensure that the goals outlined in this budget are realized.

Zephaniah Mbaka
Chief Officer, Economic Planning, Budgeting, M&E

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EXECUTIVE OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR

Part A. Vision

People oriented and transformative governance for results.

Part B. Mission

To provide overall leadership in governance and performance management of county resources for sustainable development and effective and efficient service delivery.

Part C. Performance Review including the major achievements for the period and expenditure trends.

The office has the responsibility of ensuring smooth, efficient and effective delivery of services to the public.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	128,863,962	128,111,250	99.42	20,000,000	1,123,180	5.62
2023/24	172,927,537	154,875,941	89.56	46,600,000	18,785,245	40.31
2024/25	169,351,070	155,968,890	92.10	43,854,087	40,916,785	93.30
Total	**471,142,569**	**438,956,081**	**93.17**	**110,454,087**	**60,825,210**	**55.07**

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Effectively and efficiently coordinating the management and administration of county affairs
- Creating intergovernmental liaison mechanism and people representation at national and international levels
- Ensuring effective and efficient service delivery
- Enhancing information collection and dissemination
- Ensuring compliance with the constitutional and legal requirements
- Effective and timely response to unforeseen happening and disaster management
- Development and implementation of policies and regulations
- Agenda setting in both the legislative and executive functions

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27.

- Downtime in end-to-end procurement process
- Failure by units to forward their requisition in time for initiation of procurement
- Inadequate financial resources

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Major services/outputs to be provided in medium term period FY 2026/27 – 2028/29 and the inputs required

- Ensure efficiency in service delivery
- Enhance information collection and dissemination.
- Ensure compliance to the constitutional requirements.
- Effectively respond to unforeseen happenings.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Management and Co-ordination of county affairs	To ensure seamless county administration, performance management, legislative and policy development, and implementation for effective and efficient service delivery

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Programme 1: Management and Coordination of County Affairs						
SP 1.1 Management of County Affairs	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619
Total Expenditure of Programme 1	**213,205,157**	**196,885,675**	**144,289,081**	**145,799,201**	**153,089,161**	**160,743,619**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Current Expenditure	**169,351,070**	**155,968,890**	**117,289,081**	**119,299,201**	**125,264,161**	**131,527,369**
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies	0	0	50,000	50,000	52,500	55,125
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	**43,854,087**	**40,916,785**	**27,000,000**	**26,500,000**	**27,825,000**	**29,216,250**
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure of Vote ……	**213,205,157**	**196,885,675**	**144,289,081**	**145,799,201**	**153,089,161**	**160,743,619**

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Programme 1: Management and Coordination of County Affairs						
Current Expenditure	**169,351,070**	**155,968,890**	**117,289,081**	**119,299,201**	**125,264,161**	**131,527,369**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies	0	0	50,000	50,000	52,500	55,125
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	**43,854,087**	**40,916,785**	**27,000,000**	**26,500,000**	**27,825,000**	**29,216,250**
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure of Vote ……	**213,205,157**	**196,885,675**	**144,289,081**	**145,799,201**	**153,089,161**	**160,743,619**
Sub-Programme 1: Management of County Affairs						
Current Expenditure	**169,351,070**	**155,968,890**	**117,289,081**	**119,299,201**	**125,264,161**	**131,527,369**
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies	0	0	50,000	50,000	52,500	55,125
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	**43,854,087**	**40,916,785**	**27,000,000**	**26,500,000**	**27,825,000**	**29,216,250**
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure of Vote ……	**213,205,157**	**196,885,675**	**144,289,081**	**145,799,201**	**153,089,161**	**160,743,619**

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Office of the Governor and Deputy Governor		Governor	1	1				
		Deputy Governor	1	1				
		Chief of Staff	1	1				
		Head of Performance Management/Resource mobilization	1	0				
		Economic Advisor	1	0				
		Legal Advisor	1	1				

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26 Funded Positions	2026/27 Positions to be Funded	2027/28 Projection Positions to be Funded	2028/29 Projection Positions to be Funded
		Political/Tourism/Culture advisor	1	1				
		Special Advisor	1	1				
		Director Governor's Press	1	1				
		Director Administration Services	1	1				
		Deputy Director Administration Services	1	0				
		Principal communication Officer	1	1				
		Chief Protocol Officer	1	0				
		Personal Assistants	2	2				
		Liaison Office Manager/Senior public Relation	1	0				
		Personal Secretaries	2	2				
		Performance analysts	3	2				
		Graphic Designer 1	1	0				
		Graphic Designer	1	1				
		Administration officer	1	0				
		Principal clerical officer	1	0				
		Chief Clerical Officer	2	1				
		Human Resource officer 1	1	0				
		Human Resource Officer	1	1				
		Clerical Officers 1	2	0				
		Clerical officer 11	2	0				
		Transport officer	1	1				
		Public Communication officer 1	1	0				
		Public Communication Officers	2	1				
		Public communication Officers	3	3				
		Sound/Electrical Technician	1	1				
		Executive Drivers	2	2				
		Chief driver	1	0				
		Senior driver	1	1				
		Drivers	4	0				
		Drivers	1	1				
		Drivers	10	5				
		Messenger/Tea-Girl	2	2				
		Cooks	2	2				
		Gardeners	2	2				
		Cooks	2	2				
		Support staff	5	0				
		Support Staff	5	4				
		Senior Ward Administrators	19	19				
		Sub-County Administrators	8					
		Ward Administrators	30					
		Casual Labourers						

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26 Funded Positions	2026/27 Positions to be Funded	2027/28 Projection Positions to be Funded	2028/29 Projection Positions to be Funded
		Promotions of Staff						
	Total Funded Positions							

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Management and Co-ordination of County Affairs **Outcome:** Smooth, efficient and effective delivery of services to the public for social economic development									
SP 1: Management of County Affairs	Governor's Office	Public Engagement forums	No. of forums	300	349	250	300	310	316
		Projects initiated	No. of projects initiated	0	0	1	1	2	3

OFFICE OF THE COUNTY SECRETARY/HEAD OF COUNTY PUBLIC SERVICE

Part A. Vision

To lead the management of a public service able to effectively deliver on the Government objectives.

Part B. Mission

To provide the Governor and his Executive Secretaries (cabinet) with sound policy advice and support and promote a whole-of-government approach resulting in improved governance for the benefit of the County.

Part C. Performance Overview and Background for Programme(s) Funding Achievements

The Mandate of the Office of County Secretary is to coordinate and facilitate the business of the County Government of Nyeri generally and to support the effective functioning of the Executive Committee specifically. The Office also ensures an adequate degree of inter-departmental consultation on proposals for Executive Committee, manages the quality and content of information reaching the Executive Committee and Executive Committees by reviewing all materials in advance and briefing the Governor on key issues coming to the Executive Committee.

As Head of the County Public Service, the Office provides stewardship to the overall County performance and related county-wide governance systems. The Office of the County Secretary currently has four directorates under it which are: Public Administration, Alcoholic Drinks Control, Civic Engagement & Public Participation and Inspectorate Unit.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

	Recurrent Budget	Development Budget

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Financial Years	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	314,688,074	312,926,044	99.44	45,546,256	45,040,067	98.89
2023/24	143,059,031	132,669,498	92.74	14,250,000	13,285,435	93.23
2024/25	344,641,054	341,162,652	98.99	7,011,669	6,823,043	97.31
Total	**802,388,159**	**786,758,194**	**98.05**	**66,807,925**	**65,148,545**	**97.52**

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

The Office within the FY 2025/2026 managed to effectively organize the business of the Executive Committee, communicating, and following up on implementation of Cabinet decisions as well as coordinating inter-departmental and county organs communication. This has immensely contributed to the creation of sound operational systems, policies and strategies for better governance and performance of the County.

In the year under review, the office managed to construct a security perimeter wall at Karatina Sub County and repair the Nyeri Town Hall boundary wall all aimed at providing a secure working environment for county staff. The office further procured office equipment for Ward Offices in order to improve the working environment for our staff.

Under the Public Administration Unit, the Office managed to coordinate public participation exercise in preparation for various county programs including preparation of the County Fiscal Strategy Paper 2024/2025 and Elimu Fund exercise. The enforcement unit was engaged in revenue enhancement activities across the county.

The Office through the directorate of Alcohol has also managed to facilitate the control, regulation and licensing of alcoholic drinks outlets and following the roll out of the new alcohol licensing laws the Unit was targeting to collect over Ksh 70,000,000 (seventy million).

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

The Major outputs expected in the MTEF period FY 2026/27 – 2028/29 is improved workspace for sub county and Ward Officers, enhanced performance development, monitoring and evaluation for improved efficiency, enhanced civic education, better policy formulation and dissemination. For effective performance of the County Public Service, the County Secretary's Office is also expected to provide leadership to public sector transformation initiatives.

Constraints and challenges in budget implementation

- Delayed Exchequer releases
- Inadequate budgetary provision
- Staff capacity challenges

Part D: Program Objectives

S/No.	Programme	Strategic Objective
1.	Coordination of County Functions and Public	- To facilitate efficient and effective organization of Government business and communication of policies and other decisions of the Executive Committee

S/No.	Programme	Strategic Objective
	Service Management	- To lead the public sector in delivering government's priorities in a responsive, timely, efficient, and effective manner through creation of an enabled and robust public service - To facilitate efficient and effective coordination of Government business at Sub County Level
2.	Community Sensitization, Education and Public Participation	- To coordinate public participation and civic education at the sub county and Ward Level - To facilitate the control, regulation, and licensing of alcoholic drinks outlets.

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29(Kshs)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Coordination of County Functions and Public Service Management						
SP 1.1 Administration, planning and support services	349,780,990	346,313,716	376,844,758	370,485,827	389,010,118	408,460,624
Total Expenditure of Programme 1	**349,780,990**	**346,313,716**	**376,844,758**	**370,485,827**	**389,010,118**	**408,460,624**
Programme 2: Community Sensitization, Education and Public Participation						
SP 2.1 Civic Education and Public Participation	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Total Expenditure of Programme 2	**1,871,733**	**1,671,979**	**8,001,733**	**4,743,733**	**4,980,920**	**5,229,966**
Total Expenditure of Vote	**351,652,723**	**347,985,695**	**384,846,491**	**375,229,560**	**393,991,038**	**413,690,590**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	**344,641,054**	**341,162,652**	**381,346,491**	**341,729,560**	**358,816,038**	**376,756,840**
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	231,687,217	229,720,565	270,142,654	235,142,654	246,899,787	259,244,776
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	**7,011,669**	**6,823,043**	**3,500,000**	**33,500,000**	**35,175,000**	**36,933,750**
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	33,500,000	35,175,000	36,933,750
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure of Vote	**351,652,723**	**347,985,695**	**384,846,491**	**375,229,560**	**393,991,038**	**413,690,590**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Programme 1: Coordination of County Functions and Public Service Management						
Current Expenditure	**342,769,321**	**339,490,673**	**373,344,758**	**336,985,827**	**353,835,118**	**371,526,874**
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	229,815,484	228,048,586	262,140,921	230,398,921	241,918,867	254,014,810
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	**7,011,669**	**6,823,043**	**3,500,000**	**33,500,000**	**35,175,000**	**36,933,750**
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	33,500,000	35,175,000	36,933,750
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	**349,780,990**	**346,313,716**	**376,844,758**	**370,485,827**	**389,010,118**	**408,460,624**
Sub-Programme 1: Administration, planning and support services						
Current Expenditure	**342,769,321**	**339,490,673**	**373,344,758**	**336,985,827**	**353,835,118**	**371,526,874**
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	229,815,484	228,048,586	262,140,921	230,398,921	241,918,867	254,014,810
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	**7,011,669**	**6,823,043**	**3,500,000**	**33,500,000**	**35,175,000**	**36,933,750**
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	33,500,000	35,175,000	36,933,750
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	**349,780,990**	**346,313,716**	**376,844,758**	**370,485,827**	**389,010,118**	**408,460,624**
Programme 2: Community Sensitization, Education and Public Participation						
Current Expenditure	**1,871,733**	**1,671,979**	**8,001,733**	**4,743,733**	**4,980,920**	**5,229,966**
Compensation to Employees						
Use of goods and services	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**1,871,733**	**1,671,979**	**8,001,733**	**4,743,733**	**4,980,920**	**5,229,966**
Sub-Programme 2: Civic Education and Public Participation						
Current Expenditure	**1,871,733**	**1,671,979**	**8,001,733**	**4,743,733**	**4,980,920**	**5,229,966**
Compensation to Employees						
Use of goods and services	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**1,871,733**	**1,671,979**	**8,001,733**	**4,743,733**	**4,980,920**	**5,229,966**
Total Expenditure of the Vote….	**351,652,723**	**347,985,695**	**384,846,491**	**375,229,560**	**393,991,038**	**413,690,590**

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Secretary	Headquarters	County Secretary	1	1				
		Chief Officer	1	-				
		Director Public Administration	1	1				
		Deputy Director	8	7				
		Senior Administrative officer	7	6				

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Cabinet (EXCOM) support services Officer	1	-				
		Secretary	1	1				
		Secretary	2	2				
		Office Administrator	1	1				
		Driver	5	3				
		Support Staff	10	2				
		Clerical Officer	2	2				
		Clerical Officer	2	2				
		Fleet/logistics Officer	1	1				
	Public Administration	Sub County / Ward Administrators	8	7				
			8	2				
			30	4				
			0	5				
		Inspectorate Officers	1	1				
			2	1				
			3	2				
			8	8				
			100	35				
			0	56				
			0	10				
	Civic Unit	Civic Unit Administrators	4	1				
	ADCM Unit	Director	1	1				
		Alcohol Administrators	4	1				
	Total Funded Positions							

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27 - 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme1: Coordination of County Functions and Public Service Management **Outcome:** A well capacitated workforce delivering services in an efficient and effective manner.									
SP 1: Administration, Planning and Support Services	County Secretary	ExCom Meetings	No. of meetings	28	22	20	25	26	27
		Staff trainings	No. of training /retreats/meetings	4	2	4	6	6	6
		Policy Analysis	No. of Policies developed	4	2	2	4	4	4
		Constructed staff parking area	No. of constructed staff parking area	0	0	1	1	0	0
Name of Programme 2: County Government Administration and Field Services **Outcome:** Efficient Administrative and Field and services									
SP 2.1 Civic Education and Public Participation	Civic Education	Informed and active citizenry	No. of public forums	0	0	0	5	6	6

FINANCE, ECONOMIC PLANNING AND ICT

Part A. Vision

A leading sector in monitoring, evaluating, and overseeing the management of public finances and economic affairs of the county

Part B. Mission

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

Part C. Performance Overview and Background for Programme (s) Funding
Mandate of the Department

- Developing and implementing financial and economic policies in the county.
- Coordinating implementation of the county budget.
- Mobilizing resources for funding budgetary requirements. Putting in place mechanisms to raise revenue and resources
- Public debt management.
- Consolidating annual appropriation accounts and other financial statements
- Custodian of county government assets.
- Ensuring prudent management and control of finances.
- Promoting efficient and effective use of county budgetary resources.
- Monitoring county government entities for compliance and effective management of funds.
- Developing capacity for efficient, effective and transparent financial management.
- Monitoring, evaluating and reporting on implementation of county projects

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	766,845,727	642,453,131	83.78	250,229,574	110,866,278	44.31
2023/24	879,396,663	814,707,701	92.64	66,662,775	46,719,795	70.08
2024/25	635,151,076	591,114,897	93.07	22,135,334	20,995,324	94.85
Total	**2,281,393,466**	**2,048,275,729**	**89.78**	**339,027,683**	**178,581,397**	**52.67**

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Preparation, submission and enactment of the Finance Bill, 2025.
- Preparation of the Approved County Integrated Development Plan 2023-2027
- Preparation of the draft Annual Development Plan for the FY 2025/26.
- Preparation and submission of the Quarterly Budget Implementation and Financial Reports:
- Preparation and submission of the County Budget Review and Outlook Paper (CBROP), 2024.
- Preparation and submission of the County Fiscal Strategy Paper, 2025.

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- Preparation and submission of financial statements for 2024/2025
- Preparation and submission of quarterly financial statements for the FY 2024/2025
- The county treasury has promptly and effectively continued to pay and clear outstanding pending bills

Constraints and challenges in budget implementation and how they will be addressed

- High wage-bill that has remained a major constraint in relation to resources available for development and capital projects. The county will continue to explore ways of managing its spiraling wage bill without affecting delivery of critical services such as undertaking capacity gaps and skills assessments.
- The roll-out of the e-Government Procurement Kenya and the ensuing challenges has impacted majorly on the delivery of services since no procurement has taken place during the period under review. We hope that the National Treasury will address the existing hindrances to ensure full and seamless implementation and capacity building on the same.
- Limited capacity within the community to actively participate in development activities prioritization. In 2026/2027 more emphasis will be put on common interest groups and stakeholders to improve community prioritization of development needs.
- Strained budgetary provision. In FY 2026/2027 focus will be directed towards mechanisms to increase and enhance local revenue as well as seeking support from development partners.
- Non adherence to budget preparation and implementation guidelines by departments and other spending units. Capacity building and training programmes will be up scaled in the coming financial year to ensure compliance with the fiscal responsibility principles

Major services/outputs to be provided in medium term period 2026/27 – 2028/29 and the inputs required

- Enhancing the involvement of stakeholders in county economic planning and budgeting
- Strengthen the newly established County Budget and Economic Forum
- Establish an integrated county M & E system and strengthen the M&E unit.
- Strengthen and enhance the dissemination and feedback mechanism.
- Enforce compliance to PFMA, 2012, PP&ADA, 2015 and other statutes governing public finance management
- Timely preparation of the annual budgeting, economic planning documents and financial statements.
- Enhancing and continuous capacity building of the County Audit Committee.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	Executive Services	To ensure efficiency in departmental administration, policy development and implementation
P2	Public Financial Management	To ensure prudence and efficient use of financial resources.
P3	Economic Planning and Policy Formulation	To ensure quality economic and financial policies and planning documents
P4	ICT Infrastructure and Support Services	To enhance county ICT infrastructure, facilitate effective government communication and enable efficient connectivity of all county installations.

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Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Executive services						
SP 1.1 Administration and personnel services	518,028,602	498,189,065	484,558,360	531,931,815	558,528,406	586,454,826
Total Expenditure of Programme 1	**518,028,602**	**498,189,065**	**484,558,360**	**531,931,815**	**558,528,406**	**586,454,826**
Programme 2: Public Financial Management						
SP 2.1 Financial Accounting	15,106,200	14,982,630	13,301,400	13,031,200	13,682,760	14,366,898
SP 2.2 Procurement compliance and reporting	17,774,304	17,021,149	9,102,000	8,953,184	9,400,843	9,870,885
SP 2.3 Internal Audit	7,758,700	7,727,230	7,159,800	7,020,538	7,371,565	7,740,143
SP 2.4 Budget Preparation, Coordination and Management			2,000,000	3,586,291	3,765,606	3,953,886
SP 2.5 Revenue Management	56,006,236	49,699,570	19,583,436	18,179,885	19,088,879	20,043,323
Total Expenditure of Programme 2	**96,645,440**	**89,430,579**	**51,146,636**	**50,771,098**	**53,309,653**	**55,975,136**
Programme 3: Economic Planning and Policy Formulation						
SP 3.1 Monitoring and Evaluation	3,700,000	3,639,420	0	2,033,285	2,134,949	2,241,697
SP 3.2 Economic Planning and Policy Formulation	17,640,330	16,144,395	13,490,400	12,919,165	13,565,123	14,243,379
Total Expenditure of Programme 3	**21,340,330**	**19,783,815**	**13,490,400**	**14,952,450**	**15,700,073**	**16,485,076**
Programme 4: ICT Infrastructure and Support Services						
SP 4.1 ICT Development	5,467,575	5,555,943	6,567,575	6,234,302	6,546,017	6,873,318
Total Expenditure of Programme 4	**5,467,575**	**5,555,943**	**6,567,575**	**6,234,302**	**6,546,017**	**6,873,318**
Programme 5: Resource Mobilization and Donor Support						
SP 5.1 Donor Support Services	15,804,463	13,969,864				
Total Expenditure of Programme 5	**15,804,463**	**13,969,864**				
Total Expenditure of the Vote	**657,286,410**	**626,929,266**	**555,762,971**	**603,889,665**	**634,084,148**	**665,788,356**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	**635,151,076**	**605,933,942**	**535,713,381**	**583,840,073**	**613,032,077**	**643,683,680**
Compensation to Employees	289,217,773	288,584,937	259,331,489	298,379,396	313,298,366	328,963,284
Use of goods and services	201,578,203	183,926,683	113,121,892	112,167,792	117,776,182	123,664,991
Current Transfers Govt. Agencies	0	0	0	0	0	0
Other Recurrent	144,355,100	133,422,322	163,260,000	173,292,885	181,957,529	191,055,406
Capital Expenditure	**22,135,334**	**20,995,324**	**20,049,590**	**20,049,592**	**21,052,072**	**22,104,675**
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	20,049,592	21,052,072	**22,104,675**
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote ……	**657,286,410**	**626,929,266**	**555,762,971**	**603,889,665**	**634,084,148**	**665,788,356**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Executive Services						
Current Expenditure	**495,893,268**	**477,193,741**	**464,508,770**	**511,882,223**	**537,476,334**	**564,350,151**
Compensation to Employees	287,931,489	287,704,567	258,931,489	298,379,396	313,298,366	328,963,284
Use of goods and services	67,196,779	59,330,366	45,357,281	43,282,827	45,446,968	47,719,317
Current Transfers Govt. Agencies	0	0	0	0	0	0
Other Recurrent	140,765,000	130,158,808	160,220,000	170,220,000	178,731,000	187,667,550
Capital Expenditure	**22,135,334**	**20,995,324**	**20,049,590**	**20,049,592**	**21,052,072**	**22,104,675**
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	20,049,592	21,052,072	22,104,675
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	**518,028,602**	**498,189,065**	**484,558,360**	**531,931,815**	**558,528,406**	**586,454,826**
Sub-Programme 1.1: Administration and personnel services						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	**495,893,268**	**477,193,741**	**464,508,770**	**511,882,223**	**537,476,334**	**564,350,151**
Compensation to Employees	287,931,489	287,704,567	258,931,489	298,379,396	313,298,366	328,963,284
Use of goods and services	67,196,779	59,330,366	45,357,281	43,282,827	45,446,968	47,719,317
Current Transfers Govt. Agencies	0	0	0	0	0	0
Other Recurrent	140,765,000	130,158,808	160,220,000	170,220,000	178,731,000	187,667,550
Capital Expenditure	**22,135,334**	**20,995,324**	**20,049,590**	**20,049,592**	**21,052,072**	**22,104,675**
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	20,049,592	21,052,072	22,104,675
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	**518,028,602**	**498,189,065**	**484,558,360**	**531,931,815**	**558,528,406**	**586,454,826**
Programme 2: Public Financial Management						
Current Expenditure	**96,645,440**	**89,430,579**	**51,146,636**	**50,771,098**	**53,309,653**	**55,975,136**
Compensation to Employees	1,286,284	880,370	400,000			
Use of goods and services	93,568,456	87,064,515	48,556,636	48,588,213	51,017,624	53,568,505
Current Transfers Govt. Agencies						
Other Recurrent	1,790,700	1,485,694	2,190,000	2,182,885	2,292,029	2,406,631
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**96,645,440**	**89,430,579**	**51,146,636**	**50,771,098**	**53,309,653**	**55,975,136**
Sub-Programme 2.1 Financial Accounting						
Current Expenditure	**15,106,200**	**14,982,630**	**13,301,400**	**13,031,200**	**13,682,760**	**14,366,898**
Compensation to Employees						
Use of goods and services	14,956,200	14,833,130	12,901,400	12,731,200	13,367,760	14,036,148
Current Transfers Govt. Agencies						
Other Recurrent	150,000	149,500	400,000	300,000	315,000	330,750

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**15,106,200**	**14,982,630**	**13,301,400**	**13,031,200**	**13,682,760**	**14,366,898**
Sub-Programme 2.2 Procurement compliance and reporting						
Current Expenditure	**17,774,304**	**17,021,149**	**9,102,000**	**8,953,184**	**9,400,843**	**9,870,885**
Compensation to Employees						
Use of goods and services	17,374,304	16,891,349	8,062,000	7,823,184	8,214,343	8,625,060
Current Transfers Govt. Agencies						
Other Recurrent	400,000	129,800	1,040,000	1,130,000	1,186,500	1,245,825
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**17,774,304**	**17,021,149**	**9,102,000**	**8,953,184**	**9,400,843**	**9,870,885**
Sub-Programme 2.3 Internal Audit						
Current Expenditure	**7,758,700**	**7,727,230**	**7,159,800**	**7,020,538**	**7,371,565**	**7,740,143**
Compensation to Employees						
Use of goods and services	7,619,000	7,587,800	6,879,800	6,740,538	7,077,565	7,431,443
Current Transfers Govt. Agencies						
Other Recurrent	139,700	139,430	280,000	280,000	294,000	308,700
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						

SUBMITTED PBB FOR FY 2026/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Other Development						
Total Expenditure	**7,758,700**	**7,727,230**	**7,159,800**	**7,020,538**	**7,371,565**	**7,740,143**
Sub-Programme 2.4 Budget Preparation, Coordination and Management						
Current Expenditure			**2,000,000**	**3,586,291**	**3,765,606**	**3,953,886**
Compensation to Employees						
Use of goods and services			2,000,000	3,586,291	3,765,606	3,953,886
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure			**2,000,000**	**3,586,291**	**3,765,606**	**3,953,886**
Sub-Programme 2.5 Revenue Management						
Current Expenditure	**56,006,236**	**49,699,570**	**19,583,436**	**18,179,885**	**19,088,879**	**20,043,323**
Compensation to Employees	1,286,284	880,370	400,000			
Use of goods and services	53,618,952	47,752,236	18,713,436	17,707,000	18,592,350	19,521,968
Current Transfers Govt. Agencies						
Other Recurrent	1,101,000	1,066,964	470,000	472,885	496,529	521,356
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**56,006,236**	**49,699,570**	**19,583,436**	**18,179,885**	**19,088,879**	**20,043,323**
Programme 3: Economic Planning and Policy Formulation						
Current Expenditure	**21,340,330**	**19,783,815**	**13,490,400**	**14,952,450**	**15,700,073**	**16,485,076**
Compensation to Employees						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Use of goods and services	20,790,330	19,394,395	13,490,400	14,752,450	15,490,073	16,264,576
Current Transfers Govt. Agencies						
Other Recurrent	550,000	389,420		200,000	210,000	220,500
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**21,340,330**	**19,783,815**	**13,490,400**	**14,952,450**	**15,700,073**	**16,485,076**
Sub-Programme 3.1 Monitoring and Evaluation						
Current Expenditure	**3,700,000**	**3,639,420**		**2,033,285**	**2,134,949**	**2,241,697**
Compensation to Employees						
Use of goods and services	3,300,000	3,250,000		1,833,285	1,924,949	2,021,197
Current Transfers Govt. Agencies						
Other Recurrent	400,000	389,420		200,000	210,000	220,500
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**3,700,000**	**3,639,420**	**0**	**2,033,285**	**2,134,949**	**2,241,697**
Sub-Programme 3.2 Economic Planning and Policy Formulation						
Current Expenditure	**17,640,330**	**16,144,395**	**13,490,400**	**12,919,165**	**13,565,123**	**14,243,379**
Compensation to Employees						
Use of goods and services	17,490,330	16,144,395	13,490,400	12,919,165	13,565,123	14,243,379
Current Transfers Govt. Agencies						
Other Recurrent	150,000					
Capital Expenditure						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**17,640,330**	**16,144,395**	**13,490,400**	**12,919,165**	**13,565,123**	**14,243,379**
Programme 4: ICT Infrastructure and Support Services						
Current Expenditure	**5,467,575**	**5,555,943**	**6,567,575**	**6,234,302**	**6,546,017**	**6,873,318**
Compensation to Employees						
Use of goods and services	4,218,175	4,167,543	5,717,575	5,544,302	5,821,517	6,112,593
Current Transfers Govt. Agencies						
Other Recurrent	1,249,400	1,388,400	850,000	690,000	724,500	760,725
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	**5,467,575**	**5,555,943**	**6,567,575**	**6,234,302**	**6,546,017**	**6,873,318**
Sub-Programme 4.1 ICT Development						
Current Expenditure	**5,467,575**	**5,555,943**	**6,567,575**	**6,234,302**	**6,546,017**	**6,873,318**
Compensation to Employees						
Use of goods and services	4,218,175	4,167,543	5,717,575	5,544,302	5,821,517	6,112,593
Current Transfers Govt. Agencies						
Other Recurrent	1,249,400	1,388,400	850,000	690,000	724,500	760,725
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure	**5,467,575**	**5,555,943**	**6,567,575**	**6,234,302**	**6,546,017**	**6,873,318**
Total Expenditure for the Vote	**641,481,947**	**612,959,402**	**555,762,971**	**603,889,665**	**634,084,148**	**665,788,356**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Finance, Economic Planning and ICT	Finance Headquarters	CECM	1	1	1	1	1	1
		Chief Officer	2	0	2	2	2	2
	Accounting	Director of Accounting Services & Financial Reporting	2	2	2	2	2	2
		Deputy Director/ Senior Assistant Accountant General	3	2	2	2	2	2
		Assistant Director/ Assistant Accountant General	4	2	2	2	2	2
		Principal Accountant	4	2	2	2	2	2
		Chief Accountant	4	2	2	2	2	2
		Senior Accountant	10	3	3	3	3	3
		Accountant I	15	10	10	10	10	10
		Accountant II	21	7	7	7	7	7
	Revenue	Director Revenue	1	1	1	1	1	1
		Deputy Director Revenue	1	1	1	1	1	1
		Principal Accountant	1	0	0	0	0	0
		Accountant I	3	3	3	3	3	3
		Accountant II	8	1	1	1	1	1
	Internal Audit	Director Internal Audit	1	1	1	1	1	1
		Deputy Director Internal Audit	1	0	0	0	0	0
		Assistant Director of Internal Audit	2	2	2	2	2	2
		Principal Auditor	4	1	1	1	1	1
		Chief Internal Auditor	2	0	0	0	0	0
		Senior Internal Auditor	2	0	0	0	0	0
		Internal Auditor I	4	0	0	0	0	0
		Internal Auditor II	4	2	2	2	2	2
	Supply Chain Management	Director, Supply Chain Management Services	1	1	1	1	1	1
		Senior Assistant Director, Supply Chain Management Services	3	1	1	1	1	1
		Assistant Director Supply Chain	3	2	2	2	2	2

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26 Funded Positions	2026/27 Positions to be Funded	2027/28 Projection Positions to be Funded	2028/29 Projection Positions to be Funded
		Management Services						
		Principal Supply Chain Management Officer	5	3	3	3	3	3
		Chief Supply Chain Management Officer	2	2	2	2	2	2
		Senior Supply Chain Management Officer	6	0	0	0	0	0
		Supply Chain Management Officer I	11	7	7	7	7	7
		Supply Chain Management Officer II	10	4	4	4	4	4
		Principal Supply Chain Management Assistant	3	1	1	1	1	1
		Chief Supply Chain Management Assistant	4	2	2	2	2	2
		Senior Supply Chain Management Assistant	3	2	2	2	2	2
		Supply Chain Management Assistant I	2	1	1	1	1	1
		Supply Chain Management Assistant II	9	1	1	1	1	1
		Supply Chain Management Assistant III	14	11	11	11	11	11
		Supply Chain Management Assistant IV	3	3	3	3	3	3
	Economic Planning, Budgeting, Monitoring and Evaluation	Director of Economic Planning, Budgeting, Monitoring and Evaluation	1	1	1	1	1	1
		Deputy Chief Economist	1	0	0	0	0	0
		Principal Economist	2	1	1	1	1	1
		Senior Economist/ Statistician I	2	0	0	0	0	0
		Senior Economist II	2	0	0	0	0	0
		Economist I	3	0	0	0	0	0
		Economist II	9	3	3	3	3	3
	Information and Communication Technology	Director ICT	1	1	1	1	1	1
		Deputy Director ICT	0	0	0	0	0	0
		Assistant Director ICT	3	1	1	1	1	1
		Principal ICT Officer	4	4	4	4	4	4
		Chief ICT Officer	0	0	0	0	0	0
		Senior ICT Officer	2	0	0	0	0	0
		ICT Officer I	5	5	5	5	5	5
		ICT Officer II	0	0	0	0	0	0

SUBMITTED PBB FOR FY 26/27

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26 Funded Positions	2026/27 Positions to be Funded	2027/28 Projection Positions to be Funded	2028/29 Projection Positions to be Funded
	Finance Headquarters	Human Resource Assistant	1	1	1	1	1	1
		Principal Assistant Office Administrator	2	0	0	0	0	0
		Chief Assistant Office Administrator	2	2	2	2	2	2
		Senior Assistant Office Administrator	3	2	2	2	2	2
		Assistant Office Administrator I	3	1	1	1	1	1
		Assistant Office Administrator II	4	0	0	0	0	0
		Assistant Office Administrator III	4	0	0	0	0	0
		Principal Clerical Officer	15	9	9	9	9	9
		Chief Clerical Officer	6	4	4	4	4	4
		Senior Clerical Officer	9	0	0	0	0	0
		Clerical Officer I	23	4	4	4	4	4
		Clerical Officer II	43	13	13	13	13	13
		Clerical Officer III	45	43	43	43	43	43
		Principal Driver	2	1	1	1	1	1
		Chief Driver	0	0	0	0	0	0
		Senior Driver	1	0	0	0	0	0
		Driver I	4	1	1	1	1	1
		Driver II	12	1	1	1	1	1
		Driver III	20	11	11	11	11	11
		Senior Principal Library Assistant	1	1	1	1	1	1
		Library Assistant II	2	0	0	0	0	0
		Library Assistant III	2	0	0	0	0	0
		Principal Records Management Officer	1	0	0	0	0	0
		Chief Records Management Officer	0	0	0	0	0	0
		Senior Records Management Officer	1	0	0	0	0	0
		Records Management Officer I	1	1	1	1	1	1
		Records Management Officer II	2	0	0	0	0	0
		Records Management Officer III	2	0	0	0	0	0
		Cleaning/Support Staff supervisor I	2	0	0	0	0	0
		Cleaning/Support Staff supervisor IIA	1	0	0	0	0	0
		Cleaning Supervisor IIB/Support Staff Supervisor	52	36	36	36	36	36
		Cleaning Supervisor III/Senior Support Staff/Senior Sanitary Cleaner	60	12	12	12	12	12

SUBMITTED PBB FOR FY 26/27

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Support Staff I/Sanitary Cleaner I	4	2	2	2	2	2
		Support Staff II/Sanitary Cleaner II	0	0	0	0	0	0
		Support Staff III/Sanitary Cleaner III	0	0	0	0	0	0
	Local Authority Staff	Assistant Administrative Officer	1	1	1	1	1	1
		Assistant Administrative Officer	1	1	1	1	1	1
		Senior Clerical Officers (Defunct)	1	1	1	1	1	1
		Clerical Officers I(Defunct)	2	2	2	2	2	2
		Clerical Officer III /Revenue Clerks	2	2	2	2	2	2
		Clerical Officer IV/Revenue Clerks	17	17	17	17	17	17
		Junior Clerical	1	1	1	1	1	1
		Superintendent (Building)	1	1	1	1	1	1
		Senior Meter Reader	1	1	1	1	1	1
		Animal Health assistant	1	1	1	1	1	1
		Copy Typist (Defunct)	1	1	1	1	1	1
		Artisan	1	1	1	1	1	1
		Junior/ Senior Market master	3	3	3	3	3	3
		Snr. Messenger	1	1	1	1	1	1
		Abattoir Ass. 3	1	1	1	1	1	1
		Senior Office Messenger	1	1	1	1	1	1
		Snr. Market Attendant	2	2	2	2	2	2
		Driver	1	1	1	1	1	1
		Support Staff I	22	22	22	22	22	22
		Support Staff II	8	8	8	8	8	8
		Support Staff	1	1	1	1	1	1
		Senior Market Attendant	1	1	1	1	1	1
	Total Funded Positions		**615**	**316**	**318**	**318**	**318**	**318**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Executive Services **Outcome: Efficiency and effectiveness in delivery of services**									

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 1: Administration and Personnel Services	Headquarters	Timely implementation of programmes and projects	Percentage of projects and programmes implemented within stipulated time	100%	90%	70%	75%	80%	85%
Name of Programme: Public Financial Management **Outcome: To ensure prudency in management of public funds**									
SP 1: Financial Accounting	PFM	Financial Reports	Number of financial reports	4	4	4	4	4	4
SP 2: Procurement Compliance and Reporting		Compliance with rules and regulations	Rate of projects and programmes implementation and reports presented	95%	100%	95%	98%	100%	100%
SP: 3 Internal Audit		Prudent utilization of resources	No. of management issues raised	0	0	9	6	4	2
SP 4: Revenue Management		Increased revenue collection	% increase in revenue collection	5	2.5	5	5	5	5
SP 5: Budget Preparation, Coordination and Management		Effective management of the budget process	Timely preparation and submission of key budget documents	100%	100%	100%	100%	100%	100%
Name of Programme: Economic Planning and Policy Formulation **Outcome: To link economic planning to budget preparation and implementation**									
SP 1: Economic Planning and Policy Formulation	Economic Planning	Effective management of the budget process	Percentage of reports produced on time	100%	100%	100%	100%	100%	100%
		Timely M&E reports	Percentage of reports produced on time	100%	100%	100%	100%	100%	100%
		Production of planning and policy documents	No. of planning documents and policies produced	7	7	7	7	7	7

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: ICT Infrastructure and Support Services **Outcome: Enhanced service delivery**									
SP 1: ICT Development	ICT	ICT development and adoption	Enhanced service delivery	100%	100%	100%	100%	100%	100%

LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

Part A. Vision

Functional human settlements that support economic prosperity and sustainable optimal land use.

Part B. Mission

To promote efficient and optimal land use through physical planning, efficient land administration and sustainable use of land resource.

Part C. Performance Overview and Background for Programme(s) Funding

The Mandate of the Department is as follows:

- Physical and land use planning strategies to promote sustainable rural and urban development
- Promotion and facilitation of development of decent housing in sustainable environment
- Provision of efficient land and property management for effective county land documentation and land/ or property valuation
- Enhancement of security of land tenure through land surveying and mapping

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	50,452,583	46,481,047	92.13	234,778,175	132,697,778	56.52
2023/24	95,478,643	88,350,135	92.53	295,211,992	265,202,796	89.83
2024/25	84,880,179	84,386,213	99.42	438,337,861	343,948,424	78.47
Total	**230,811,405**	**219,217,395**	**94.98**	**968,328,028**	**741,848,998**	**76.61**

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Completion of the Nyeri County Spatial plan.
- Completion of the Nyeri town main transport terminus.
- training Redeployment and training of traffic marshals.

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- Upgrading of municipal roads.
- Completion of Naromoru and Mukurwe-ini Local Physical and Land Use Development Plans.
- Approval of Marua and Ihururu Local Physical and Land Use Development Plans.
- Planning and survey of Ngooru, Githakwa, Ruthagati and Hubuini villages.
- Picking of Ihwa village.
- Preparation of a Base Plans for Ihwa, Warazo, Mutonga, Mutathiini, Munungaiini, Ruthagati, Ngorano, Ngandu, Iruri and Muirungi village.
- Planning and Survey of Thunguma, Gakanga, Kiamwangi, Ihururu, Kiandere, Uaso-Nyiro, Chieni, Ngaini, Witima, Karundu, Kihome, Waraza, Njigari, Gikoe, and Githiru villages.
- Construction of a GIS office Block at Municipal yard
- Initiated phase 1 of the Electronic Development application and approval system (eDAMS) and County Land Information Management System (CLIMS)
- Establishment of valuation court to address objections raised for implementation of the Valuation Roll, 2019
- Installation of 30M high masts in the 5 settlements under the small works – KISIP II.
- Ongoing major infrastructure upgrading in 5 settlements - KISIP II

Constraints and challenges in budget implementation and how they will be addressed

- Land disputes and litigation delaying the project implementation period - The county to utilize the recent establishment County Physical planning Liaison committee
- Delay and inadequate disbursements - Timely disbursement of funds.
- Inadequate funds to address major issues on removal of asbestos from County housing units.
- Inadequate technical staff to carry out critical operations in the department.

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

- Improved service delivery and security of government documents.
- Improved living standards for tenants living in county government units after undertaking maintenance.
- Efficiency in survey and planning exercises.
- Completion of all ongoing works.

Part D: Programme Objectives

	Programme	Strategic Objectives
1.	Physical planning services	To provide physical and land use planning strategies for promoting sustainable rural and urban development
2.	Land Policy and Planning	To enhance security of land tenure through land surveying and mapping
3.	Housing Development and Human Settlement	To promote and facilitate the development of decent housing in a sustainable environment

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29(Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Physical planning services						

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Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
SP 1.1 Administration and personnel services	515,415,997	420,664,049	91,980,122	169,457,028	177,929,879	186,826,373
Total Expenditure of Programme 1	**515,415,997**	**420,664,049**	**91,980,122**	**169,457,028**	**177,929,879**	**186,826,373**
Programme 2: Land Policy and Planning						
SP 2.1 Land Policy Formulation	5,044,443	4,927,562	4,565,957	42,048,975	44,151,424	46,358,995
Total Expenditure of Programme 2	**5,044,443**	**4,927,562**	**4,565,957**	**42,048,975**	**44,151,424**	**46,358,995**
Programme 3: Housing Development and Human Settlement						
SP 3.1 Building Construction Services	2,757,600	2,743,026	2,425,100	6,654,500	6,987,225	7,336,586
Total Expenditure of Programme 3	**2,757,600**	**2,743,026**	**2,425,100**	**6,654,500**	**6,987,225**	**7,336,586**
Total Expenditure for the Vote	**523,218,040**	**428,334,637**	**98,971,179**	**218,160,503**	**229,068,528**	**240,521,954**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	**84,880,179**	**84,386,213**	**81,471,179**	**83,660,503**	**87,843,528**	**92,235,705**
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086
Use of goods and services	20,416,817	19,925,278	17,007,817	16,007,817	16,808,208	17,648,618
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**438,337,861**	**343,948,424**	**17,500,000**	**134,500,000**	**141,225,000**	**148,286,250**
Acquisition of Non-Financial Assets	1,680,000	0	17,500,000	11,916,982	12,512,831	13,138,473
Capital Transfers to Government Agencies	396,663,384	336,663,384	0	57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	65,383,018	68,652,169	72,084,777
Total Expenditure of Vote ……	**523,218,040**	**428,334,637**	**98,971,179**	**218,160,503**	**229,068,528**	**240,521,955**

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic classification (Kshs)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Physical planning services						
Current Expenditure	**77,078,136**	**76,715,625**	**74,480,122**	**75,440,046**	**79,212,048**	**83,172,651**
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086
Use of goods and services	12,614,774	12,254,690	10,016,760	7,787,360	8,176,728	8,585,564
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**438,337,861**	**343,948,424**	**17,500,000**	**94,016,982**	**98,717,831**	**103,653,723**
Acquisition of Non-Financial Assets	1,680,000	0		0	0	0
Capital Transfers to Government Agencies	396,663,384	336,663,384		57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	36,816,982	38,657,831	40,590,723
Total Expenditure	**515,415,997**	**420,664,049**	**91,980,122**	**169,457,028**	**177,929,879**	**186,826,373**
Sub-Programme 1: Administration and personnel services						
Current Expenditure	**77,078,136**	**76,715,625**	**74,480,122**	**75,440,046**	**79,212,048**	**83,172,651**
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086
Use of goods and services	12,614,774	12,254,690	10,016,760	7,787,360	8,176,728	8,585,564
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**438,337,861**	**343,948,424**	**17,500,000**	**94,016,982**	**98,717,831**	**103,653,723**
Acquisition of Non-Financial Assets	1,680,000	0		0	0	0
Capital Transfers to Government Agencies	396,663,384	336,663,384		57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	36,816,982	38,657,831	40,590,723
Total Expenditure	**515,415,997**	**420,664,049**	**91,980,122**	**169,457,028**	**177,929,879**	**186,826,373**
Programme 2: Land Policy and Planning						
Current Expenditure	**5,044,443**	**4,927,562**	**4,565,957**	**4,965,957**	**5,214,255**	**5,474,968**
Compensation to Employees						
Use of goods and services	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Current Transfers Govt. Agencies						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Other Recurrent						
Capital Expenditure				**37,083,018**	**38,937,169**	**40,884,027**
Acquisition of Non-Financial Assets				9,600,000	10,080,000	10,584,000
Capital Transfers to Government Agencies				27,483,018	28,857,169	30,300,027
Other Development						
Total Expenditure	**5,044,443**	**4,927,562**	**4,565,957**	**42,048,975**	**44,151,424**	**46,358,995**
Sub-Programme 2: Land Policy Formulation						
Current Expenditure	**5,044,443**	**4,927,562**	**4,565,957**	**4,965,957**	**5,214,255**	**5,474,968**
Compensation to Employees						
Use of goods and services	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				**37,083,018**	**38,937,169**	**40,884,027**
Acquisition of Non-Financial Assets				9,600,000	10,080,000	10,584,000
Capital Transfers to Government Agencies				27,483,018	28,857,169	30,300,027
Other Development						
Total Expenditure	**5,044,443**	**4,927,562**	**4,565,957**	**42,048,975**	**44,151,424**	**46,358,995**
Programme 3: Housing Development and Human Settlement						
Current Expenditure	**2,757,600**	**2,743,026**	**2,425,100**	**3,254,500**	**3,417,225**	**3,588,086**
Compensation to Employees						
Use of goods and services	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				**3,400,000**	**3,570,000**	**3,748,500**
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development				3,400,000	3,570,000	3,748,500

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates	Projected Estimates	
				2026/27	2027/28	2028/29
Total Expenditure	**2,757,600**	**2,743,026**	**2,425,100**	**6,654,500**	**6,987,225**	**7,336,586**
Sub-Programme 3.1 Building Construction Services						
Current Expenditure	**2,757,600**	**2,743,026**	**2,425,100**	**3,254,500**	**3,417,225**	**3,588,086**
Compensation to Employees						
Use of goods and services	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				**3,400,000**	**3,570,000**	**3,748,500**
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development				3,400,000	3,570,000	3,748,500
Total Expenditure	**2,757,600**	**2,743,026**	**2,425,100**	**6,654,500**	**6,987,225**	**7,336,586**
Total Expenditure for the Vote	**523,218,040**	**428,334,637**	**98,971,179**	**218,160,503**	**229,068,528**	**240,521,955**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Lands, physical planning and urban development	Physical Planning	County Executive Committee Member	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
		County director Physical Planning	1	1	1	1	1	1
		Assistant Director of Physical Planning	1	1	1	1	1	1
		Principal Physical Planner	2	0	2	2	2	2
		Chief Physical Planner	3	0	3	3	3	3
		Senior Physical Planners	8	3	8	8	8	8
		Physical Planners	8	2	8	8	8	8
		Planning Assistant	8	0	0	8	8	8
		Principal Superintendent Engineer	1	1	1	1	1	1
		Superintendent Buildings	8	4	8	8	8	8

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Senior Administrative Assistant	3	1	3	3	3	3
		Admin II	3	0	3	3	3	3
		Supply Chain Management Officer	1	1	1	1	1	1
		Drivers	7	3	7	7	7	7
		Technician II	2	1	2	2	2	2
		Support Staff	4	3	4	4	4	4
	Lands and Survey	County Director	1	1	1	1	1	1
		Assistant Director	1	0	0	1	1	1
		Principal Land Survey	2	2	2	2	2	2
		Snr. Land Surveyor	1	1	1	1	1	1
		Principal Cartographic Asst.	1	1	1	1	1	1
		Chief Cartographic Asst.	1	0	1	1	1	1
		Cartographic Asst.	1	0	1	1	1	1
		Survey Land Asst. II	3	0	3	3	3	3
		Survey Land Asst. I	2	0	0	2	2	2
		Land Surveyor Assistant	3	0	3	3	3	3
		Principal Records officer	1	1	1	1	1	1
		Records Management Officer	2	2	2	2	2	2
		Principal Clerical Officer	1	1	1	1	1	1
		Senior Clerical Officer	2	1	2	2	2	2
		Clerical Officer II	3	0	3	3	3	3
		Clerical Officer I	2	0	2	2	2	2
	Housing	County Director of Housing	1	0	1	1	1	1
		Assistant Director	1	0	1	1	1	1
		Principal Housing Officer	1	0	1	1	1	1
		Chief Housing Officer	0	0	0	0	0	0
		Senior Housing Officer	0	0	0	0	0	0
		Housing Officer	2	1	2	2	2	2
		Principal Charge hand (Building	4	0	0	4	4	4
		Charge Hand	4	0	4	4	4	4
		Artisans	4	4	4	4	4	4
	Valuation	Director valuation	1	0	1	1	1	1
		Valuer	8	0	8	1	8	8
	Total Funded Positions		**115**	**38**	**100**	**108**	**115**	**115**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029.

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Physical planning services **Outcome: Sustainable Development**									
SP 1: Administration and Personnel Services	Physical planning	Empowered Staff	Number of staff empowered	40	40	40	108	115	115
		Functional e-DAMS & CLIMS Phase II	Number of systems developed	1	0	0	1	0	0
		Upgraded infrastructure	% of completion of upgrading	100%	56%	56%	100%	100%	100%
		Purchased Accountable documents	% of Purchase of accountable documents	100%	100%	0	100%	100%	100%
		Repaired office buildings	Number of repaired office buildings	0	0	0	3	0	0
		Maintained office Furniture and Equipment	% of office Furniture and Equipment maintained	0	0	0	100%	0	0
		Constructed Municipal yard perimeter wall	% of completion of the perimeter wall	0	0	0	100%	0	0
Name of Programme: Lands Policy and Planning **Outcome: Secured Land tenure**									
SP2: Land Policy Formulation	Land & Survey	Purchased Fireproof cabinets	% of purchase of Fireproof cabinets	0	0	0	100%	0	0
		Purchased Global Navigation Satellite System (GNSS) equipment	Number of equipment purchased	0	0	0	1	0	0
		Completed ongoing works	% of completion of ongoing works	100%	70%	70%	100%	0	0
Name of Programme: Housing Development and Human Settlement **Outcome: To enhance affordable and sustainable housing.**									
SP 3: Building Construction Services	Housing	Maintained county residential units	Number of county residential units maintained	6	6	45	15	18	20
		Rehabilitation of Drainages	Number of drainages	0	0	0	1	0	0

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		and fence for one county housing estate	and a fence rehabilitated						

HEALTH SERVICES

Part A. Vision:
A wealthy County with happy, healthy and secure people.

Part B. Mission:
To create and sustain an environment that unlocks the potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government.

Goals:

- An efficient and high-quality health care system that is accessible, equitable and affordable for all.
- To promote and provide quality integrated preventive, promotive, curative, rehabilitative and palliative services to all Nyeri county residents.

Part C. Performance Overview and Background for Programme(s) Funding
a) Departmental Mandate.

The mandate of the Health Services Department is to ensure the provision of accessible, equitable, and high-quality health care to all residents of Nyeri County. This includes promoting and delivering integrated preventive, promotive, curative, rehabilitative, and palliative health services. The department is responsible for creating and maintaining an environment that fosters progressive socio-economic growth through open governance, supporting health facilities, and efficiently managing resources to enhance health outcomes across the county.

b) Expenditure trends

To supplement the department's annual budget, Health Services Fund Act 2021 was enacted and came into operation at the beginning of the financial year 2021/2022. The aim was to allow health facilities to utilize User Fees Collected (FIF) for the improvement of health care services across the county.
The Health Services Fund plays a critical role in supplementing the health budget. The Fund has since grown from collecting Ksh.342 million in the FY 2021/22, Kshs. 473 million in FY 2022/23, Kshs. 748 million in the FY 2023/24 to Kshs. 769.2 million in FY 2024/25. With this growth rate, it is projected that the Fund will be collecting over Kshs. 1 billion by FY 2026/27.

In FY 2024/25, the department was allocated a budget of Kshs. 3,270,803,191. This included Kshs. 2,732,709,379 for recurrent expenditure and Kshs. 538,093,812 for development. Personal emoluments received the lion share of the budget.

In FY 2025/26, the department was allocated a budget of Kshs. 3,100,995,754. This included Kshs. 2,757,819,573 for recurrent expenditure and Kshs. 343,176,181 for development. Personal emoluments received the lion share of the budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	2,252,690,140	2,227,949,458	98.90	379,098,499	316,119,142	83.39
2023/24	2,459,242,569	2,452,179,569	99.71	465,963,767	280,334,037	60.16
2024/25	2,732,709,379	2,727,487,560	99.81	538,093,812	372,590,729	69.24
Total	**7,444,642,088**	**7,407,616,587**	**99.50**	**1,383,156,078**	**969,043,908**	**70.06**

The budget ceiling for the next FY 2026/27 is Kshs. 3,059,412,248, the recurrent expenditure is set at Kshs. 2,767,066,454 and development expenditure at Kshs. 292,345,794. The source of financing includes sharable revenues, conditional grants and partners as tabulated below

S/No.	Source of Funding	Estimated Amount - Kshs.
1.	Building Resilient Healthcare Systems (Brehs)	54,514,536
2.	Grant for Community Health Promoters (CHP's)	74,250,000
3.	Sharable Revenue	2,930,647,712
Total Allocation		**3,059,412,248**

c) Achievements in Strengthening Health Care System:

Health is a social and constitutional right and has a direct effect on the household economy. Increase in out-of-pocket expenditure at individual and household level may compromise other economic activities such as education and food security.

This is why the Kenyan Government has reaffirmed its commitment to achieving Universal Health Coverage through Health Authority which was rolled out in July 2024. Its mission is to provide affordable, quality and accessible healthcare services to all Kenyans by pooling resources through the Social Health Insurance Fund (SHIF) to cover medical expenses.

Health department has continuously procured and supplied health commodities to all 130 County Government health facilities with essential medicine availability rate of over 80%.

To enhance health service delivery, the county government has recruited several health care workers who were deployed to various health facilities.

i) Service delivery:

The county has a high NCD burden that requires high investments in preventive & promotive services on one hand, and specialized facilities for diagnosis and treatment.

As a result, there have been progressive investments in both primary and secondary health care on equipping the health facilities with diagnostic machines and stocking of NCDs medicines.

- Conducting in reaches and outreaches with a focus on non-communicable diseases.
- Establishment of PCNs in order to offer patient centered services.
- Improved availability of essential medicines and medical supplies.
- Strengthening of primary healthcare and referral systems.
- Incremental improvement in health indicators such as skilled birth attendance and immunization coverage.

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- Institutionalizing programs for patient safety and quality of care through training and practice.

ii) Infrastructure development and improvement:

- The department managed to procure assorted medical and dental equipment for various health facilities and refurbishment of various health facilities within the county.
- Major project works like construction of Wamagana level 4 hospital and OPD block at Mukurweini hospital are still ongoing.

d) Constraints and challenges in budget implementation:

i) Challenges

Health has been receiving over 30% of the total County Budget annually. Although the department gets the lion share of the county budget, personnel emolument takes over 80% of the allocation. Increased salaries and demand for additional staff is evident. The department is left with less than 20% for development projects and recurrent expenditure (O&M) which is barely enough to address the demand for health commodities and utility bills given the increased risk of various deadly diseases.

The department is also experiencing higher attrition of staff through retirement though replacement is slow despite such replacements having no budgetary implications. Declining workforce in health worsens the existing staff shortage in facilities thus compromising the quality of care to patients and administrative duties.

The end-to-end IFMIS procurement process has been delaying the bidding processes mainly due to non-responsive bidders which sometimes is affected by increase of prices for goods & services currently experienced in the Country.

Health Policy Issues.

- Sustainability of HIV, TB and Malaria and other Strategic Programs in view of declining donor support like LVCT Health, Danida, THS-UCP, Covid 19 grant, CHAI, e.t.c.
- Increased Mental Health Issues.

Other challenges include.

- Huge amounts of unpaid SHA claims.
- Inadequate stakeholder engagement forums.
- Persistent staffing shortages across most cadres.
- Limited funding for infrastructure expansion and maintenance.
- High Personnel Emoluments cost over 80% of the total approved health budget.
- Delays in exchequer releases from the National Treasury.
- Rising cost of medical commodities and utilities.
- Wage bill pressures arising from health worker rationalization and collective bargaining agreements (CBAs).
- Over dependence on conditional grants and donor funding.
- Need to leverage on use of technology to enhance efficiency in delivery of healthcare services.

- Some mitigation measures will include expenditure prioritization, enhanced own-source revenue from health facilities (where applicable), and efficiency gains through digitization and pooled procurement of supplies like health products & technology.

ii) Proposed interventions in implementation of the budget:

The department will carefully invest available funding based on its priorities and strategic direction with a view to strengthening Primary Health Care through.

- Continuous investment in technology and innovations to reduce wastage and enhance efficiency in service delivery.
- Increase overall health budget to a minimum of Kshs. 4.5 billion annually using Health Services Fund (FIF), donors and other development partners.
- Review and strengthening operationalization of the Nyeri Health Service Fund Act, 2021 and its regulations to ease collection, use and management of FIF.
- Ease the flow of funds through the Health Service Fund to the department and health planning entities for timely implementation of planned activities.
- Ensure provision of medical equipment service contracts to reduce the down time of essential equipment.
- Timely replacement of staff leaving the service due to retirement or natural attrition in order to create stability in the human resource management.
- Staff capacity building to increase efficiency in service delivery.

e) Major services/outputs to be provided in the medium-term period FY 2026/27 through FY 2028/29 and the inputs required.

<u>Broad service outputs.</u>

Program area	Output	Remarks
Community health services	• Strengthened preventive promotive health through training of Community Health Promoters	• Investment in this area will reduce the burden of diseases through early detection and prevention of health-related conditions. • Putting more focus on the primary health care services.
Preventive and promotive services	• Halt and reverse the trend of Non communicable condition in the county (diabetes, Hypertension, cancer e.t.c.)	• Strengthen PCNs in order to offer patient centered services. • Emphasis on prevention of NCD risk factors at the community. • Scale up of screening services at the Primary Healthcare Facilities.
Curative and rehabilitative services	• Improved curative, diagnostics and rehabilitative services	• Strengthen preventive maintenance of medical equipment. • Strengthen through equipping of Hospital maintenance units in order to respond to routine servicing and preventive maintenance of medical equipment. • Strengthen and support of specialized services to respond to the emerging needs of our clients • Support procurement of vital medical equipment to minimize referrals out of the county. • Expansion of current infrastructure in County Referral Hospital to match the demand and new skills.

Program area	Output	Remarks
		• Advocate for community enrollment to Social Health Authority while cushioning the indigents and vulnerable population.

Part D: Programme Objectives.

	Programme	Strategic Objectives
1.	Health services.	• To Strengthen health systems, general logistical and other support for efficient service delivery. • Reduce incidence of preventable illnesses and mortality in Nyeri County. • Provide equitable and accessible clinical services emergency and referrals.

Part E: Summary of Expenditure by Programmes: FY 2026/27 – 2028/29.

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Health Services						
Sp. 1.1: Community health	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
SP. 1.2: Health centers and dispensaries management	110,342,366	63,721,454	90,655,250	121,314,536	127,380,263	133,749,276
SP 1.3: Preventive, Promotive and Curative Health Services	3,159,910,825	3,025,125,749	2,823,118,090	2,969,717,712	3,118,203,598	3,274,113,777
Total Expenditure for Programme 1	**3,270,803,191**	**3,089,394,003**	**2,914,433,340**	**3,093,112,248**	**3,247,767,860**	**3,410,156,253**
Total Expenditure for Vote	**3,270,803,191**	**3,089,394,003**	**2,914,433,340**	**3,093,112,248**	**3,247,767,860**	**3,410,156,253**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	**2,732,709,379**	**2,729,473,558**	**2,627,933,340**	**2,767,066,454**	**2,905,419,777**	**3,050,690,766**
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,910,455	26,539,744	21,739,339	29,533,588	31,010,267	32,560,781
Current Transfers Govt. Agencies	853,865,628	17,570,051	867,955,250	904,514,536	949,740,263	997,227,276
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	**538,093,812**	**359,920,445**	**286,500,000**	**326,045,794**	**342,348,084**	**359,465,488**
Acquisition of Non-Financial Assets	248,195,970	118,702,802	162,500,000	222,045,794	233,148,084	244,805,488
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	104,000,000	109,200,000	114,660,000

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Total Expenditure for Vote.	**3,270,803,191**	**3,089,394,003**	**2,914,433,340**	**3,093,112,248**	**3,247,767,860**	**3,410,156,253**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Health Services						
Current Expenditure	**2,732,709,379**	**2,729,473,558**	**2,627,933,340**	**2,767,066,454**	**2,905,419,777**	**3,050,690,766**
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,910,455	26,539,744	21,739,339	29,533,588	31,010,267	32,560,781
Current Transfers Govt. Agencies	853,865,628	17,570,051	867,955,250	904,514,536	949,740,263	997,227,276
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	**538,093,812**	**359,920,445**	**286,500,000**	**326,045,794**	**342,348,084**	**359,465,488**
Acquisition of Non-Financial Assets	248,195,970	118,702,802	162,500,000	222,045,794	233,148,084	244,805,488
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	104,000,000	109,200,000	114,660,000
Total Expenditure Programme 1	**3,270,803,191**	**3,089,394,003**	**2,914,433,340**	**3,093,112,248**	**3,247,767,860**	**3,410,156,253**
Subprogramme1.1: Community health						
Current Expenditure	**550,000**	**546,800**	**660,000**	**2,080,000**	**2,184,000**	**2,293,200**
Compensation to Employees						
Use of Good and Services	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Sub-programme 1	**550,000**	**546,800**	**660,000**	**2,080,000**	**2,184,000**	**2,293,200**
Sub-programme 1.2: Health centers and dispensaries management						
Current Expenditure	**17,570,501**	**17,570,051**	**17,955,250**	**54,514,536**	**57,240,263**	**60,102,276**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	17,570,501	17,570,051	17,955,250	54,514,536	57,240,263	60,102,276
Other Recurrent						
A-in-A						
Capital Expenditure	**92,771,865**	**46,151,403**	**72,700,000**	**18,100,000**	**19,005,000**	**19,955,250**
Acquisition of Non-Financial Assets	92,771,865	46,151,403	72,700,000	18,100,000	19,005,000	19,955,250
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Sub-programme 1.2	**110,342,366**	**63,721,454**	**90,655,250**	**72,614,536**	**76,245,263**	**80,057,526**
Subprogramme1.3: Preventive, Promotive and Curative Health Services						
Current Expenditure	**2,714,588,878**	**2,711,356,707**	**2,609,318,090**	**2,710,471,918**	**2,845,995,514**	**2,988,295,290**
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,360,455	25,992,944	21,079,339	27,453,588	28,826,267	30,267,581
Current Transfers Govt. Agencies	836,295,127	0	850,000,000	850,000,000	892,500,000	937,125,000
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	**445,321,947**	**313,769,042**	**213,800,000**	**259,245,794**	**272,208,084**	**285,818,488**
Acquisition of Non-Financial Assets	155,424,105	72,551,399	89,800,000	155,245,794	163,008,084	171,158,488
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	104,000,000	109,200,000	114,660,000
Total Expenditure Sub-programme 1.3	**3,159,910,825**	**3,025,125,749**	**2,823,118,090**	**2,969,717,712**	**3,118,203,598**	**3,274,113,777**
Grand Total	**3,270,803,191**	**3,089,394,003**	**2,914,433,340**	**3,093,112,248**	**3,247,767,860**	**3,410,156,253**

Part H: Details of Staff Establishment by Organization Structure

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	**J/G**	**AUTHORISED**	**INPOST**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
CEC	T	1	1	5,210,000	5,210,000	5,470,500	5,744,025
County Chief Officer	S	1	1	2,789,956	2,789,956	2,929,454	3,075,926
Salary Arrears					114,339,579	0	0
Senior Deputy Director - Medical Services	S	5	4	23,749,486	23,749,486	24,936,960	26,183,808

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	**J/G**	**AUTHORISED**	**INPOST**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
Director Health Services	R	1	1	4,775,887	4,775,887	5,014,681	5,265,415
Deputy Director - Medical Services/	R	15	7	39,431,970	39,431,970	41,403,569	43,473,747
Director Finance	R	1	1	2,811,549	2,811,549	2,952,126	3,099,733
Dental Specialist [1]	Q	4	2	10,235,680	10,235,680	10,747,464	11,284,837
Deputy Chief Pharmacist	Q	5	3	15,853,520	15,853,520	16,646,196	17,478,506
Deputy Director of Administration	Q	3	2	4,854,270	4,854,270	5,096,984	5,351,833
Senior Assistant Director Nursing Services	Q	6	2	5,056,210	5,056,210	5,309,021	5,574,472
Medical Specialist [1]/Senior Assistant Director Medical Services	Q	38	12	56,665,483	56,665,483	59,498,757	62,473,695
Assistant Chief Pharmacist	P	15	9	32,143,991	32,143,991	33,751,191	35,438,750
Assistant Director - Medical Services/Medical Specialist 11	P	55	7	29,000,882	29,000,882	30,450,926	31,973,472
Dental Specialist [2]	P	7	2	7,143,109	7,143,109	7,500,264	7,875,278
Assistant Director Nursing Services/Senior Principal Registered Nurse	P	30	4	13,915,683	13,915,683	14,611,467	15,342,041
Assistant Director-Supply Chain Management services	P	1	1	2,073,865	2,073,865	2,177,558	2,286,436
Principal Registered Clinical Officer [1]	P	5	2	4,708,896	4,708,896	4,944,341	5,191,558
Principal Accountant	N	2	1	1,023,730	1,023,730	1,074,917	1,128,662
Principal Registered Nurse	N	60	17	35,334,506	35,334,506	37,101,231	38,956,293
Senior Medical Officer	N	89	55	196,214,253	196,214,253	206,024,966	216,326,214
Senior Pharmacist	N	10	6	20,350,646	20,350,646	21,368,178	22,436,587
Senior Dental Officer	N	10	6	28,350,646	28,350,646	29,768,178	31,256,587
Principal Human Resource officer	N	1	1	2,190,232	2,190,232	2,299,744	2,414,731
Principal Nutrition and Dietetics Officer	N	3	1	2,697,544	2,697,544	2,832,421	2,974,042
Assistant Chief Physiotherapist	M	17	10	21,129,920	21,129,920	22,186,416	23,295,737
Chief Assistant Occupational Therapist	M	8	7	14,290,944	14,290,944	15,005,491	15,755,766
Chief Public Health Officer	M	12	3	4,838,976	4,838,976	5,080,925	5,334,971
Chief Assistant Public Health Officer	M	40	15	27,194,880	27,194,880	28,554,624	29,982,355
Chief Human Resource Officer	M	1	1	1,159,273	1,159,273	1,217,237	1,278,098

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	**J/G**	**AUTHORISED**	**INPOST**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
Chief Medical Engineering Technologist	M	7	0	-	-	#VALUE!	#VALUE!
Chief Office Administrator	M	4	1	1,159,273	1,159,273	1,217,237	1,278,098
Chief Registered Clinical Officer	M	30	23	43,389,840	43,389,840	45,559,332	47,837,299
Chief Registered Nurse	M	135	88	166,063,355	166,063,355	174,366,523	183,084,849
Deputy Chief Dental Technologist	M	2	1	1,612,992	1,612,992	1,693,642	1,778,324
Deputy Chief Pharmaceutical Technologist	M	8	1	1,612,992	1,612,992	1,693,642	1,778,324
Medical Officer	M	89	14	60,470,545	60,470,545	63,494,072	66,668,776
Pharmacist	M	10	2	6,224,364	6,224,364	6,535,582	6,862,361
Chief Medical Lab Officer/Chief Medical Lab Technologist	M	12	4	6,453,211	6,453,211	6,775,872	7,114,665
Chief Accountant	M	3	1	1,159,273	1,159,273	1,217,237	1,278,098
Senior Assistant Health Records & Information Mgt. Officer	L	10	5	8,221,387	8,221,387	8,632,456	9,064,079
Senior Assistant Occupational Therapist	L	4	0	0	0	0	0
Senior Assistant Public Health Officer	L	40	17	29,204,616	29,204,616	30,664,847	32,198,089
Senior Community Oral Health Officer	L	5	2	3,043,872	3,043,872	3,196,066	3,355,869
Senior Dental Technologist	L	3	2	3,170,050	3,170,050	3,328,553	3,494,980
Senior Enrolled Nurse [1]	L	160	45	85,448,076	85,448,076	89,720,480	94,206,504
Senior Health Administration Officer	L	4	2	2,688,754	2,688,754	2,823,192	2,964,351
Senior HRM Assistant	L	2	1	1,133,257	1,133,257	1,189,920	1,249,416
Senior Medical Engineering Technologist	L	8	5	8,139,756	8,139,756	8,546,744	8,974,081
Senior Medical Lab Technician [1]	L	15	1	1,640,829	1,640,829	1,722,870	1,809,014
Senior Medical Lab Technologist	L	20	20	35,816,582	35,816,582	37,607,411	39,487,782
Senior Medical Social Worker	L	4	1	1,567,464	1,567,464	1,645,837	1,728,129
Senior Nutrition & Dietetics Officer/Technologist	L	15	3	4,913,122	4,913,122	5,158,778	5,416,717
Senior Pharmaceutical Technologist	L	15	0	0	0	0	0
Senior Physiotherapist	L	5	2	3,186,960	3,186,960	3,346,308	3,513,623
Senior Registered Clinical Officer	L	40	10	17,619,336	17,619,336	18,500,303	19,425,318

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	J/G	AUTHORISED	INPOST	Approved Supplementary Estimates 2024/25	First Supplementary 2025/26	2026/27	2027/28
Senior Registered Nurse	L	177	89	139,330,639	139,330,639	146,297,171	153,612,029
Senior Accountant	L	4	1	790,496	790,496	830,021	871,522
Community Oral Health Officer 1	K	9	0	0	0	0	0
Assistant Health Records & Information Mgt. Officer [1]	K	5	3	4,186,495	4,186,495	4,395,820	4,615,611
Assistant Occupational Therapist [1]	K	5	3	3,885,229	3,885,229	4,079,490	4,283,465
Assistant Public Health Officer [1]	K	60	9	12,626,215	12,626,215	13,257,526	13,920,402
Health Administration Officer [1]	K	4	1	1,012,803	1,012,803	1,063,443	1,116,615
Medical Eng. Technologist [1]	K	10	0	0	0	0	0
Medical Lab Technologist [1]	K	30	6	7,855,531	7,855,531	8,248,308	8,660,723
Orthopedic Technologist [1]	K	4	1	1,593,480	1,593,480	1,673,154	1,756,812
Pharmaceutical Technologist [1]	K	30	1	1,367,791	1,367,791	1,436,181	1,507,990
Physiotherapist [1]	K	8	1	1,321,223	1,321,223	1,387,284	1,456,648
Radiographer [1]	K	5	2	2,590,153	2,590,153	2,719,661	2,855,644
Registered Clinical Officer [1]	K	80	11	17,423,826	17,423,826	18,295,017	19,209,768
Registered Nurse [1]	K	207	86	113,446,150	113,446,150	119,118,458	125,074,380
Senior Enrolled Nurse [2]	K	70	14	18,467,978	18,467,978	19,391,377	20,360,946
Senior Health Records & Information Mgt. Assistant	K	12	3	4,186,495	4,186,495	4,395,820	4,615,611
Senior Medical Lab Technician [2	K	8	2	2,618,510	2,618,510	2,749,436	2,886,907
Senior Public Health Officer Assistant [1]	K	60	28	39,281,558	39,281,558	41,245,636	43,307,918
Senior Assistant Public Health Officer	K	35	9	12,626,215	12,626,215	13,257,526	13,920,402
Superintendent (Building)	K	1	1	799,732	799,732	839,719	881,705
Supply Chain Management Assistant [1]	K	3	3	2,257,929	2,257,929	2,370,825	2,489,367
Technical Instructor [1]	K	14	4	3,198,927	3,198,927	3,358,873	3,526,817
Accountant 1	K	7	1	713,749	713,749	749,436	786,908
Nutrition Officer 1	K	20	2	2,746,769	2,746,769	2,884,107	3,028,313
Assistant Public Health Officer [2]	J	70	27	37,783,817	37,783,817	39,673,008	41,656,658
Chief Clerical Officer	J	10	4	2,788,915	2,788,915	2,928,361	3,074,779
Dental Technologist [1]	J	6	3	3,136,359	3,136,359	3,293,177	3,457,836
Enrolled Nurse [1]	J	100	15	15,648,624	15,648,624	16,431,055	17,252,608

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	**J/G**	**AUTHORISED**	**INPOST**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
Health Administration Officer [2]	J	3	3	2,618,510	2,618,510	2,749,436	2,886,907
Health Records & Information Mgt. Assistant [1]	J	15	8	8,633,149	8,633,149	9,064,806	9,518,047
Medical Lab Technician [1]	J	4	2	2,184,303	2,184,303	2,293,518	2,408,194
Medical Lab Technologist [2]	J	60	21	22,935,185	22,935,185	24,081,944	25,286,041
Medical Engineering Technologist 2/Medical Engineering Technician 1	J	12	5	5,291,654	5,291,654	5,556,237	5,834,049
Medical Social Worker [2]	J	10	7	7,062,303	7,062,303	7,415,418	7,786,189
Nutrition & Dietetics Technologist [2]	J	15	5	5,068,567	5,068,567	5,321,995	5,588,095
Office Administrative Assistant [1]	J	7	0	0	0	0	0
orthopedic Technologist [2]	J	6	3	3,236,651	3,236,651	3,398,484	3,568,408
Pharmaceutical Technologist [2]	J	50	19	20,503,730	20,503,730	21,528,917	22,605,362
Physiotherapist [2]	J	10	5	5,485,474	5,485,474	5,759,748	6,047,735
Principal Driver	J	2	2	1,400,701	1,400,701	1,470,736	1,544,273
Radiographer [2]	J	11	5	5,088,079	5,088,079	5,342,483	5,609,607
Registered Clinical Officer [2]	J	120	35	48,858,443	48,858,443	51,301,365	53,866,433
Registered Nurse [2]	J	400	142	168,140,307	168,140,307	176,547,322	185,374,688
Revenue Officer [3]	J	0	1	609,295	609,295	639,760	671,748
Human Resource Officer [3]	J	3	1	556,352	556,352	584,170	613,378
Supply Chain Management Assistant [2]	J	4	1	632,709	632,709	664,344	697,562
Telephone Supervisor [2]	J	0	3	1,898,127	1,898,127	1,993,033	2,092,685
Community Oral Health Officer 2	J	13	2	2,106,255	2,106,255	2,211,568	2,322,146
Assistant Occupational Therapist 2	J	8	2	2,054,223	2,054,223	2,156,934	2,264,781
Community Health Assistant [2]	J	7	1	1,079,144	1,079,144	1,133,101	1,189,756
Community Oral Health Officer [3]	H	15	2	1,908,013	1,908,013	2,003,414	2,103,584
Assistant Health Records & Information Mgt. Officer [3]	H	18	8	8,134,683	8,134,683	8,541,417	8,968,488
Assistant Public Health Officer [3]	H	80	18	17,509,288	17,509,288	18,384,752	19,303,990
Chief Driver	H	10	5	2,892,329	2,892,329	3,036,945	3,188,793
Enrolled Nurse [2]	H	150	33	34,426,973	34,426,973	36,148,322	37,955,738
Health Records & Information Mgt. Assistant [2]	H	10	6	6,336,429	6,336,429	6,653,250	6,985,913

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	**J/G**	**AUTHORISED**	**INPOST**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
Medical Eng. Technician [2] Technologist	H	10	6	5,724,040	5,724,040	6,010,242	6,310,754
Medical Lab Technologist [3]	H	62	37	35,991,315	35,991,315	37,790,881	39,680,425
Medical social Worker [3]	H	13	3	3,218,215	3,218,215	3,379,126	3,548,082
Medical Lab Technician [2]	H	6	5	5,163,691	5,163,691	5,421,876	5,692,969
Nutrition & Dietetics Technician 2	H	20	9	8,586,060	8,586,060	9,015,363	9,466,131
Health Administrative office [3]	H	1	1	424,971	424,971	446,220	468,531
Office Administrative Assistant [2]	H	7	5	2,662,087	2,662,087	2,795,191	2,934,951
Orthopedic Trauma Technician [2]	H	11	2	1,908,013	1,908,013	2,003,414	2,103,584
Pharmaceutical Technologist [3]	H	60	5	5,810,682	5,810,682	6,101,216	6,406,277
Physiotherapist [3]	H	10	6	5,724,040	5,724,040	6,010,242	6,310,754
Public Health Assistant [3]	H	10	2	1,945,476	1,945,476	2,042,750	2,144,887
Radiographer [3]	H	12	6	5,827,844	5,827,844	6,119,236	6,425,198
Registered Clinical Officer [3]	H	130	58	107,952,653	107,952,653	113,350,286	119,017,800
Registered Nurse [3]	H	400	255	259,392,528	259,392,528	272,362,154	285,980,262
Senior Clerical Officer	H	18	3	1,507,497	1,507,497	1,582,872	1,662,015
Senior Telephone Operator	H	0	1	703,019	703,019	738,170	775,078
Supply Chain Management Assistant [3]	H	5	3	1,558,228	1,558,228	1,636,139	1,717,946
Artisan Grade [1] – Building	G	1	2	882,723	882,723	926,859	973,202
Cleaning Supervisor [1]/Support staff Supervisor	G	36	20	9,854,214	9,854,214	10,346,925	10,864,271
Clerical Officer [1]	G	30	11	5,184,078	5,184,078	5,443,282	5,715,446
Enrolled Nurse [3]	G	200	11	12,671,503	12,671,503	13,305,078	13,970,332
Orthopedic Trauma Technician [3]	G	12	6	5,541,408	5,541,408	5,818,478	6,109,402
Medical Laboratory Technician [3]	G	0	1	936,576	936,576	983,405	1,032,575
Public Health Assistant [3]	G	2	0	-	-	#VALUE!	#VALUE!
Senior Driver	G	14	1	512,905	512,905	538,550	565,478
Supply Chain Management Assistant [4]	G	7	0	0	0	0	0
Cook 1	G	9	5	2,791,359	2,791,359	2,930,927	3,077,473
Tailor Grade [1]	G		2	916,544	916,544	962,371	1,010,490
Telephone Operator [1]	G	0	1	430,305	430,305	451,820	474,411
Artisan Grade [2] – Building/Tailor	F	1	0	0	0	0	0

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STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	J/G	AUTHORISED	INPOST	Approved Supplementary Estimates 2024/25	First Supplementary 2025/26	2026/27	2027/28
Cleaning Supervisor[2a] Support staff	F	29	21	9,686,742	9,686,742	10,171,079	10,679,633
Clerical Officer [2]	F	60	15	5,229,216	5,229,216	5,490,677	5,765,211
Driver 1	F	20	13	6,678,512	6,678,512	7,012,438	7,363,059
Housekeeping Assistant [2]	F	2	2	697,229	697,229	732,090	768,695
Secretary	S15	1	1	725,716	725,716	762,002	800,102
Driver [2]	E	21	2	814,301	814,301	855,016	897,767
Senior Support Staff	E	37	2	762,269	762,269	800,382	840,402
Mortuary Attendant 2b	E	10	10	5,350,190	5,350,190	5,617,700	5,898,584
Clerical Officer [3]	D	0	4	2,671,843	2,671,843	2,805,435	2,945,707
Driver [3]	D	9	10	3,560,290	3,560,290	3,738,305	3,925,220
Senior Support Staff	D	100	16	5,673,751	5,673,751	5,957,439	6,255,310
Labourers [2]	A	0	2	975,340	975,340	1,024,107	1,075,312
Casuals			18	3,044,081	3,044,081	3,196,285	3,356,099
CHV's Stipends			2,510	89,340,000	89,340,000	93,807,000	98,497,350
Office administrative officers	H		3	1,470,120	1,470,120	1,543,626	1,620,807
Psychologist	L		1	837,240	837,240	879,102	923,057
Procurement officer [3]	H		2	984,080	984,080	1,033,284	1,084,948
Human Resource officers	J		2	1,026,480	1,026,480	1,077,804	1,131,694
Accountants	J		3	1,539,720	1,539,720	1,616,706	1,697,541
Clerical officers	F		5	1,608,000	1,608,000	1,688,400	1,772,820
Drivers	D		4	1,649,280	1,649,280	1,731,744	1,818,331
Basic Salaries- Civil Service				43,837,346			
Arrears for Health Workers				55,172,326			
Grand Total				**2,686,628,423**	**2,701,958,330**	**2,716,999,689**	**2,852,849,673**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27 – 2028/29.

Programme	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 1: Health Services **Outcome:** efficient and effective health systems	Department of Health Services	Efficient and effective health care system	No. of planning document prepared (CIDP, CHSS&IP, ADP, AWP, PBB, Procurement plan, Health sectoral plan)		7	6	5	5	6
	Department of Health Services		County health accounts prepared		0	1	1	1	1
	Department of Health Services		Amount FIF revenue collected (in Kshs million)		769M	824M	900M	1B	1B

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Programme	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
	Department of Health Services		% of medical equipment with active service contract		50%	55%	60%	65%	70%
	Department of Health Services		No strategic hospital department with clean power for medical equipment surge protection		13	13	15	18	20
	Department of Health Services		% of facilities with updated asset register maintained.		100%	100%	100%	100 %	100%
	Department of Health Services		No. of stakeholder meetings Held		1	1	1	1	1
	Department of Health Services		% of MoU's signed and executed with implementing partners		100%	100%	100%	100 %	100%
	Department of Health Services		% of health facilities with functional health committee/ hospital boards		100%	100%	100%	100 %	100%
	Department of Health Services	Improved client/provider satisfaction	Level of Client/service provider satisfaction index beyond 70%		84%	80%	82%	85%	87%
	Department of Health Services	Improved doctors and nurses' population Ratio	Doctors /nurse population ratio		1:7200/ 1:100	1:7000/ 1:100	1:7000 / 1:100	1:7000/ 1:100	1:7000 / 1:100
	Department of Health Services	Increased access to specialized services	No. of functional specialized units (Oncology, Renal, ICU, HDU,)		4	4	4	4	4
	Department of Health Services		No. of specialists trained		61	63	70	80	90
	Department of Health Services	Evidence based decision making	% of facilities submitting timely & Complete reports every month		100%	100%	100%	100 %	100%
	Department of Health Services		No monthly Data Quality Audits (QDA) conducted		12	12	12	12	12
	Department of Health Services	Improved quality of care	No quarterly support supervision meetings		4	4	4	4	4
	Department of Health Services		No quarterly performance review meetings		4	4	4	4	4

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Programme	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
	Department of Health Services		No of facilities certified star three and above on service provision		1	1	1	1	1
	Department of Health Services	Improved life expectancy	Under five Mortality rate per 1,000		28.3	28	27	26	25
	Department of Health Services		Infant mortality rate per 1,000		28	25	23	21	19
	Department of Health Services		Maternal mortality rate per 1,000		161	100	67	65	63
	Department of Health Services		TB treatment success rate		80.5%	80%	81%	82%	84%
	Department of Health Services		HIV incidence		184	N/A	N/A	N/A	N/A
	Department of Health Services	Reduced prevalence of Vaccine-Preventable diseases	Immunization coverage		94.5%	95%	96%	97%	98%
	Department of Health Services	Reduced maternal mortality	% of skilled deliveries conducted in our health facilities		99%	99	99	100	100
	Department of Health Services		Family Planning Uptake		71%	72	73	74	75
	Department of Health Services		% of pregnant women attending 4 ANC visit		53	54	56	57	58
	Department of Health Services		% of health facilities providing delivery services		22.5	31	31	33	35
	Department of Health Services	Reduced burden of ill health associated with NCD'	% of facilities screening for NCD's		100%	80%	90	95	100
	Department of Health Services		Facility mortality rate		5%	4.70%			
	Department of Health Services		No. of population screened for NCD		200,000	203,000	220,000	240,000	260,000
	Department of Health Services	Improved environmental health	% of Villages declared ODF		8%	8%	10%	15%	25%
	Department of Health Services		% of hospital with access to safe health care waste management		100%	100%	100%	100 %	100%
	Department of Health Services		% of food premises certified safe		98%	100%	100%	100 %	100%

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Programme	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
	Department of Health Services	Improved community	% of functional community units		100	100	100	100	100
	Department of Health Services	services	Cases diarrhea disease		18,948	30,800	29,800	28,500	26,500
	Department of Health Services		% of community dialogue days held.		100%	100%	100%	100 %	100%
	Department of Health Services		No. of planned community household visits conducted.		100%	100%	100%	100 %	100%
	Department of Health Services		Incidence of under 5 malnutrition		8%	6%	5%	4%	3.50%
	Department of Health Services	Improved response to medical emergencies	% of fully functional ambulances		100%	100%	100%	100 %	100%
	Department of Health Services		% of hospitals with functional emergency response teams		100%	100%	100%	100 %	100%
	Department of Health Services		Functional isolation unit		1	1	1	1	1
	Department of Health Services	Increased access to clinical services	% of healthcare facility with stock out of essential drugs and supplies		4%	2%	1%	0	0
	Department of Health Services		% of healthcare facilities with laboratory services		44%	45%	46%	48%	50%
	Department of Health Services		% of hospitals with specialized services		100%	100%	100%	100 %	100%
	Department of Health Services	Reduction in health care associated infections, reduction of medical harm	% of facilities on Infection prevention and control program		100%	100%	100%	100 %	100%
	Department of Health Services	Laboratory accreditation for improved quality of care	% of hospitals with a functional quality improvement and patient safety program		100%	100%	100%	100 %	100%
	Department of Health Services		Incidence of surgical site infections		4%	3%	2%	0%	0%
	Department of Health Services		No. of hospital labs accredited		1	1	1	2	2

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GENDER, YOUTH, SPORTS, AND SOCIAL SERVICES

Part A. Vision

A lead department in promotion of social equity, marginalized person's social economic development, disaster management and sports for high quality of life.

Part B. Mission

To formulate, promote, coordinate, and implement policies, plans and programs on gender & youth, social services, disaster management and sports for sustainable social-economic development for the people of Nyeri.

Part C. Performance Overview and Background for Programme(s) Funding

a) Departmental Mandate:

The Department serves as the primary vehicle for the delivery of social services within the County Government of Nyeri County, with a mandate to foster a just, inclusive, and cohesive society. It aims to promote equitable social development and enhance the quality of life of residents through the implementation of progressive and sustainable social welfare programmes.

b) Expenditure trends

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	67,413,061	65,447,241	97.08	56,845,500	49,735,818	87.49
2023/24	106,596,893	96,214,603	90.26	123,582,503	113,305,484	91.68
2024/25	100,572,816	94,984,861	94.44	125,929,510	105,789,124	84.01
Total	**274,582,770**	**256,646,705**	**93.47**	**306,357,513**	**268,830,426**	**87.75**

The table above highlights the expenditure trends from 2022/23 up to 2024/25. In the 2022/23 financial year, the recurrent budget absorption rate was 97.08% and the development budget absorption rate was 87.49%. For 2023/24, these rates were 90.26% and 91.68% respectively, while in 2024/25, the recurrent budget saw a 94.44% absorption rate, and the development budget 84.01%.

c) Major achievements

The department has had the following major achievements in the period under review

- Capacity building initiatives for staff focusing on HIV/AIDS awareness, drug and substance abuse prevention, gender-based violence, road safety, and employee wellness.
- Provision of care and protection for orphaned and vulnerable children at Karatina Children's Home.
- Empowerment of special groups through acquisition of income-generating merchandise.
- Development of outdoor recreational facilities and landscaping at Ihururu Phase II.
- Assistance to disaster victims through the supply of building materials and food rations.
- Installation of chain link fencing at Karatina Fire Station.
- Mechanical and emergency maintenance works at Karatina Children's Home.
- Cabro paving and gate erection at Nyeri Fire Station.
- Mechanical services at the proposed Kiawara Fire Station.

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- Staff capacity building on basic firefighting skills, senior management development, first aid competence, drug and substance abuse prevention, gender-based violence, workplace ethics, and mental health awareness.
- Launch of the Nyeri County Youth Development Policy.
- Ongoing care and protection for orphaned and vulnerable children at Karatina Children's Home.
- Continued empowerment of special groups via procurement of profit-oriented merchandise.
- Training for youth, women, and persons with disabilities (PWDs) on AGPO, entrepreneurship, and government business procedures.
- Construction of staff housing at Karatina Children's Home Phase II and Karatina Fire Station Phase II.
- Solar panel installation at Karatina Children's Home.
- Completion of ablution facilities at Karatina Fire Station.
- Provision of educational materials to Karatina Children's Home and county libraries.

d) Constraints and challenges in budget implementation and how they will be addressed in FY 2026/2027

- Limited capacity among community members, particularly women and vulnerable groups, to effectively participate in the prioritization of development activities remains a key challenge. In FY 2026/2027, greater emphasis will be put in empowering such groups to enhance inclusive and gender responsive prioritization of development needs.
- The department has the lowest budgetary allocation (3.0%) in the county leading to insufficient/limited funds. To remedy this, the department will source for development partners.
- The department has faced challenges in staffing levels thereby affecting service delivery as well as meet strict deadlines. The department hence hopes to fill vacant positions within the staff establishment to overcome this challenge.
- There are challenges in responding to some disasters and fire emergencies in some parts of the county due to limited disaster response vehicles and specialized equipment. The department in the FY 2026/2027 will acquire an extra disaster management vehicle and additional disaster specialized equipment to remedy this challenge.

e) Major services/outputs to be provided in medium term period FY 2026/27 and the Medium Term

- To strengthen compliance with the PFM Act, 2012, PPDA Act, 2015 and other relevant statutes, with the objective of enhancing budget absorption, accountability, and effective monitoring and evaluation
- Timely preparation of Annual Development Plan, Workplan and Annual Procurement and Disposal Plan for the FY 2026/2027.
- Enhance capacity building for departmental line staff through training for improved service delivery and actualization of departmental strategic objectives.
- The Department of Gender in Nyeri County aims to increase the number of trainees under the Access to Government Opportunities programme from 800 to 1200 to enhance the

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participation of women, youth and other vulnerable and special interest groups in County Government projects and programmes.

- Through the directorate of Disaster Risk Management, the department aims to refurbish Othaya Fire Station to enhance emergency preparedness and response capacity, reduce response time to disasters and ultimately minimize loss of life and property.
- In FY 2026/2027, the department aims to scale up the implementation of priority social welfare and empowerment programmes, including targeted empowerment initiatives for vulnerable groups to promote social inclusion and protection.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	General Administration and Planning Services	To ensure effective departmental administration, policy development and implementation
2.	Social Development	To Increase access to social welfare services and community empowerment opportunities and prevent loss of life and property through prompt response to disasters.
3.	Sports and Talents Development	Improve sporting infrastructure, training and recreational facilities for the youth, men and women.

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 2: General Administration and Planning services						
SP. 1.1: Administration and personnel services	176,437,990	163,578,917	186,385,628	155,866,927	163,660,273	171,843,287
Total Expenditure for Programme 1	**176,437,990**	**163,578,917**	**186,385,628**	**155,866,927**	**163,660,273**	**171,843,287**
Programme 2: Social Development						
SP. 2.1: County children? s home management	5,724,500	5,333,463	4,000,000			
SP. 2.2: Disaster Management	3,070,000	3,048,697	27,470,000	74,610,000	78,340,500	82,257,525
SP. 2.3: Fire Services			2,452,500			
SP. 2.4: Library Services	9,130,198	8,368,331	8,102,198	6,821,500	7,162,575	7,520,704
Total Expenditure for Programme 2	**17,924,698**	**16,750,491**	**42,024,698**	**87,161,500**	**91,519,575**	**96,095,554**
Programme 3: Sports and Talents Development						
S.P 3.1: Recreation and Sporting Services	32,139,638	25,103,280	32,457,500	19,450,000	20,422,500	21,443,625
Total Expenditure for Programme 3	**32,139,638**	**25,103,280**	**32,457,500**	**19,450,000**	**20,422,500**	**21,443,625**
Total Expenditure for Vote	**226,502,326**	**205,432,688**	**260,867,826**	**262,478,427**	**275,602,348**	**289,382,466**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	**100,572,816**	**96,204,364**	**94,117,826**	**95,428,427**	**100,199,848**	**105,209,841**
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	31,658,188	30,363,863	24,953,198	23,603,198	24,783,358	26,022,526
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000	1,600,000	1,680,000	1,764,000
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure	**125,929,510**	**109,228,324**	**166,750,000**	**167,050,000**	**175,402,500**	**184,172,625**
Acquisition of Non-Financial Assets	55,218,492	41,303,915	72,500,000	167,050,000	175,402,500	184,172,625
Capital Transfers to Govt. Agencies	10,500,000	9,280,000	9,500,000	-	-	-
Other Development	60,211,018	58,644,409	84,750,000	-	-	-
Total Expenditure for Vote	**226,502,326**	**205,432,688**	**260,867,826**	**262,478,427**	**275,602,348**	**289,382,466**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1:General Administration and Planning services						
Current Expenditure	**78,140,618**	**75,072,897**	**72,635,628**	**76,816,927**	**80,657,773**	**84,690,662**
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	11,225,990	10,894,751	5,721,000	6,591,698	6,921,283	7,267,347
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**98,297,372**	**88,506,020**	**113,750,000**	**79,050,000**	**83,002,500**	**87,152,625**
Acquisition of Non-Financial Assets	34,586,354	26,439,611	25,500,000		-	-
Capital Transfers to Govt. Agencies	3,500,000	3,422,000	3,500,000		-	-
Other Development	60,211,018	58,644,409	84,750,000	79,050,000	83,002,500	87,152,625
Total Expenditure for Programme 1	**176,437,990**	**163,578,917**	**186,385,628**	**155,866,927**	**163,660,273**	**171,843,287**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Sub-Programme 1.1: Administration and personnel services						
Current Expenditure	**78,140,618**	**75,072,897**	**72,635,628**	**76,816,927**	**80,657,773**	**84,690,662**
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	11,225,990	10,894,751	5,721,000	6,591,698	6,921,283	7,267,347
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**98,297,372**	**88,506,020**	**113,750,000**	**79,050,000**	**83,002,500**	**87,152,625**
Acquisition of Non-Financial Assets	34,586,354	26,439,611	25,500,000		-	-
Capital Transfers to Govt. Agencies	3,500,000	3,422,000	3,500,000		-	-
Other Development	60,211,018	58,644,409	84,750,000	79,050,000	83,002,500	87,152,625
Total Expenditure for Sub-Programme 1.1	**176,437,990**	**163,578,917**	**186,385,628**	**155,866,927**	**163,660,273**	**171,843,287**
Programme 2: Social Development						
Current Expenditure	**17,924,698**	**16,750,491**	**16,524,698**	**14,661,500**	**15,394,575**	**16,164,304**
Compensation to Employees						
Use of Good and Services	15,924,698	15,088,136	14,274,698	13,061,500	13,714,575	14,400,304
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000	1,600,000	1,680,000	1,764,000
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure			**25,500,000**	**72,500,000**	**76,125,000**	**79,931,250**
Acquisition of Non-Financial Assets			23,500,000	72,000,000	75,600,000	79,380,000
Capital Transfers to Govt. Agencies			2,000,000			
Other Development				500,000	525,000	551,250
Total Expenditure for Programme 2	**17,924,698**	**16,750,491**	**42,024,698**	**87,161,500**	**91,519,575**	**96,095,554**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Sub-Programme 2.1: County children?s home management						
Current Expenditure	**5,724,500**	**5,333,463**	**4,000,000**			
Compensation to Employees						
Use of Good and Services	3,824,500	3,771,108	2,100,000			
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000			
Other Recurrent						
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure for Sub-Programme 2.1	**5,724,500**	**5,333,463**	**4,000,000**			
Sub-Programme 2.2: Disaster Management						
Current Expenditure	**3,070,000**	**3,048,697**	**1,970,000**			
Compensation to Employees						
Use of Good and Services	3,070,000	3,048,697	1,970,000			
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			**25,500,000**			
Acquisition of Non-Financial Assets			23,500,000			
Capital Transfers to Govt. Agencies			2,000,000			
Other Development						
Total Expenditure for Subprogramme 2.2	**3,070,000**	**3,048,697**	**27,470,000**			

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Sub-Programme 2.3: Fire Services						
Current Expenditure			**2,452,500**			
Compensation to Employees						
Use of Good and Services			2,452,500			
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure for Sub-Programme 2.3			**2,452,500**			
Sub-Programme 2.4: Library Services						
Current Expenditure	**9,130,198**	**8,368,331**	**8,102,198**			
Compensation to Employees						
Use of Good and Services	9,030,198	8,268,331	7,752,198	6,821,500	7,162,575	7,520,704
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure for Sub-Programme 2.4	**9,130,198**	**8,368,331**	**8,102,198**	**6,821,500**	**7,162,575**	**7,520,704**
Programme 3: Sports and						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Talents Development						
Current Expenditure	**4,507,500**	**4,380,976**	**4,957,500**	**3,950,000**	**4,147,500**	**4,354,875**
Compensation to Employees						
Use of Good and Services	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**27,632,138**	**20,722,304**	**27,500,000**	**40,900,000**	**42,945,000**	**45,092,250**
Acquisition of Non-Financial Assets	20,632,138	14,864,304	23,500,000	28,500,000	29,925,000	31,421,250
Capital Transfers to Govt. Agencies	7,000,000	5,858,000	4,000,000	12,400,000	13,020,000	13,671,000
Other Development						
Total Expenditure for Programme 3	**32,139,638**	**25,103,280**	**32,457,500**	**44,850,000**	**47,092,500**	**49,447,125**
Sub-Programme 3.1: Recreation and Sporting Services						
Current Expenditure	**4,507,500**	**4,380,976**	**4,957,500**	**3,950,000**	**4,147,500**	**4,354,875**
Compensation to Employees						
Use of Good and Services	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**27,632,138**	**20,722,304**	**27,500,000**	**15,500,000**	**16,275,000**	**17,088,750**
Acquisition of Non-Financial Assets	20,632,138	14,864,304	23,500,000	11,100,000	11,655,000	12,237,750
Capital Transfers to Govt. Agencies	7,000,000	5,858,000	4,000,000	4,400,000	4,620,000	4,851,000
Other Development						
Total Expenditure for Subprogramme 3.1	**32,139,638**	**25,103,280**	**32,457,500**	**19,450,000**	**20,422,500**	**21,443,625**
Total Expenditure for Vote	**226,502,326**	**205,432,688**	**260,867,826**	**262,478,427**	**275,602,348**	**289,382,466**

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Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Gender, Youth, Sports and Social Services	Administration	County Executive Committee Member	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
	Gender Development and Social Services	Director Social Welfare Services/ Gender Development Officer	1	1	1	1	1	1
		Deputy Director Social Services/ Gender Development Officer	1	0	0	1	1	1
		Assistant Director Social Welfare Services/ Gender Development Officer	1	1	1	1	1	1
		Principal Social Welfare Officer/ Gender Development Officer	1	0	0	1	1	1
		Chief Social Welfare Officer/ Gender Development Officer	2	0	0	2	2	2
		Senior Social Welfare Officer/ Gender Development Officer	5	5	5	5	5	5
		Social Welfare Officer I/ Gender Development Officer	5	2	2	5	5	5
		Social Welfare Officer II/ Gender	4	2	2	4	4	4

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	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Development Officer						
		Social Welfare Officer III/ Gender Development Officer	4	2	2	4	4	4
	Gender Development and Social Services - Karatina Children's Home	Cook II	2	0	0	2	2	2
		Cook III	2	2	2	2	2	2
		House Keeping Assistant I	3	1	1	3	3	3
		Nutrition Officer III	1	0	0	1	1	1
		Counsellor II	8	0	0	4	6	8
	Gender Development and Social Services -	Deputy Director Library Services	1	0	0	1	1	1
	Library Service Unit	Assistant Director Library Services	1	0	0	1	1	1
		Principal Librarian	1	0	0	1	1	1
		Chief Librarian	2	0	0	2	2	2
		Senior Librarian	3	0	0	3	3	3
		Librarian	5	0	0	3	5	5
		Senior Principal Library Assistant	1	0	0	1	1	1
		Principal Library Assistant	1	0	0	1	1	1
		Chief Library Assistant	3	0	0	3	3	3
		Senior Library Assistant	5	0	0	5	5	5
		Library Assistant I	7	1	1	7	7	7
	Disaster Risk Management	Director, Fire and Rescue Service	1	1	1	1	1	1
		Principal Superintendent Fire Officer	1	0	0	1	1	1
		Chief Superintendent Fire Officer	1	0	0	1	1	1
		Senior Superintendent Fire Officer	1	0	0	1	1	1

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	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection-Positions to be Funded	2028/29 Projection-Positions to be Funded
		Senior Fire Officer	1	0	0	1	1	1
		Fire Officer I	2	0	0	2	2	2
		Fire Officer II	3	0	0	3	3	3
		Fire Officer III	5	0	0	5	5	5
		Principal Fireman	2	0	0	2	2	2
		Chief Fireman	4	0	0	4	4	4
		Senior Fireman	10	0	0	10	10	10
		Fireman I	20	15	15	20	20	20
		Chief Fire Engine Operator/ Chief Plant Operator	1	0	0	1	1	1
		Senior Fire Engine Operator/ Senior Plant Operator	5	0	0	5	5	5
		Fire Engine Operator I/ Plant Operator I	8	5	5	8	8	8
	Youth Affairs and Sports	Director Youth and Sports	1	0	1	1	1	1
		Assistant Director Youth Affairs	1	0	0	1	1	1
		Principal Youth Affairs Officer	1	0	0	1	1	1
		Chief Youth Affairs Officer	1	0	0	1	1	1
		Senior Youth Affairs Officer	2	0	0	2	2	2
		Youth Affairs Officer I	4	0	0	4	4	4
		Youth Affairs Officer II	4	0	0	4	4	4
		Principal Sports Officer	1	0	0	1	1	1
		Chief Sports Officer	1	0	0	1	1	1
		Senior Sports Officer	2	0	0	2	2	2
		Sports Officer I	6	2	2	4	4	4
	Administrative Service	Deputy Director Administrative Services	1	0	0	1	1	1
		Principal Administrative Services	1	1	1	1	1	1

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	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26-Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection-Positions to be Funded	2028/29 Projection-Positions to be Funded
		Senior Office Administrator / Senior Assistant Office Administrator	1	0	0	1	1	1
		Senior Office Administrative Assistant/ Assistant Office Administrator I / Office Administrator I / Office Administrative	1	1	1	1	1	1
		Assistant I/ Assistant Office Administrator II/ Office Administrator II	1	1	1	1	1	1
		Office Administrative Assistant II/ Assistant Office Administrator III	1	0	1	1	1	1
		Senior Records Management Officer	1	0	0	1	1	1
		Records Management Officer I	1	0	1	1	1	1
		Records Management Officer II	1	0	0	1	1	1
		Principal Clerical Officer	1	0	0	1	1	1
		Chief Clerical Officer	1	1	1	1	1	1
		Senior Clerical Officer	1	0	0	1	1	1
		Clerical Officer I	2	0	0	2	2	2
		Clerical Officer II	2	0	0	2	2	2
		Principal Driver	1	1	1	1	1	1
		Chief Driver	1	0	0	1	1	1
		Senior Driver	1	0	0	1	1	1
		Driver I	1	0	0	1	1	1
		Driver III/II	9	3	3	9	9	9

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	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Cleaning Supervisor I	1	1	1	1	1	1
		Cleaning Supervisor II	5	0	0	5	5	5
		Support Staff Supervisor	6	5	5	6	6	6
		Senior Support Staff	3	1	1	3	3	3
		Support Staff I	3	3	3	3	3	3
		Principal Librarian	1	1	1	1	1	1
	Gender Development and Social Servicers -	Librarian II	3	3	3	3	3	3
	Devolved National Library Services	Senior Library Assistant	11	11	11	11	11	11
		Library Assistant I	3	3	3	3	3	3
		Senior Driver	1	1	1	1	1	1
		Library Assistant II	1	1	1	1	1	1
		Senior Subordinate Staff	7	7	7	7	7	7
		Security Assistant	1	1	1	1	1	1
	Disaster Risk Management -	Fire Station Officer	1	1	1	1	1	1
	Devolved Defunct Local Authority	Fireman 2	1	1	1	1	1	1
		Fireman 3	1	1	1	1	1	1
		Senior Messenger	1	1	1	1	1	1
		Laborer I	1	1	1	1	1	1
Total Funded Positions			**241**	**95**	**99**	**229**	**233**	**235**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/8	Target 2028/29
Programme 1: General administration and planning services									
SP 1.1 Administra	Headquarters	Timely implementation of	Percentage of projects and	100%%	70%	100%	100%	100%	100%

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/8	Target 2028/29
tion and personnel services		programmes and projects	programmes implemented within stipulated time						
	Social Services	Capacity building on socio-economic empowerment opportunities conducted	No. of persons	800	800	850	900	950	1000
	Social Services	Empowerment merchandise to affirmative action groups provided	No. of groups	40	42	44	46	48	50
	Social Services	sensitization forums on available opportunities	No. of sensitization forums	8	8	8	8	8	8
	Social Services	Assistive devices and other supportive devices	No. of persons	20	30	100	120	150	200
	Social Services	Sanitary towels provided to women and girls	No. of Persons	1600	1600	1800	2000	2200	2400
	Social Services	Policies and legislations developed	No. formulated	1	1	1	1	1	1
	Social Services	Community sensitized on Gender and Youth issues	No. of forums held	8	9	10	12	14	16
Programme 2: Sports and Talent Development									
SP 2.1 Recreation and Sporting Services	Sporting Services	Sports activities and competitions held	No. of sports activities and competitions held	8	6	3	4	5	6
	Sporting Services	Identification and nurturing of sports talent	No. of persons identified and nurtured	64	70	70	72	74	76
	Sporting Services	Sports management and collaborations	No. of forums held	1	2	2	3	3	3
	Sporting Services	Talent academies established	No. of talent academies established	1	0	1	1	1	1
	Sporting Services	Stadia construction and upgrading	No. of stadia constructed and upgraded	2	1	2	3	3	3
	Sporting Services	Sports equipment and uniforms provided	No. of teams provided with sports equipment and uniforms	60	140	240	245	250	255
	Sporting Services	Sports officials trained	No. of sports officials trained	200	0	40	50	55	60
	Sporting Services	Sports and talent policies and legislation developed	No. of sports and talent policies and legislation developed	1	0	1	1	1	1

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/8	Target 2028/29
Programme 3: Social Development									
SP 3.1 Library Services									
SP 3.2 County Children's Home Management	Karatina Children's Home	Provision of health care, food, and other items to the vulnerable children	No. of vulnerable children supported	62	62	62	63	63	63
	Karatina Children's Home	Provision of basic and tertiary education to the vulnerable Children	No. of Children benefiting from school fees	57	57	58	59	60	61
	Karatina Children's Home	Provision of safety and protection to the vulnerable Children	No. of children admitted in the home for safety and protection	62	62	62	63	63	63
SP 3.3 Disaster Management	Disaster Risk management Unit	Disaster Risk Reduction awareness campaigns	No. of activities	35	8	45	55	65	75
	Disaster Risk management Unit	Psychosocial Support rendered	No. of counselling sessions	20	8	30	40	50	60
SP 3.4 Fire Services	Fire Services	Respond to fires	% of response to reported fire outbreaks	100%	100%	100%	100%	100%	100%
	Fire Services	Road traffic accident response	% of response to reported road accidents	100%	100%	100%	100%	100%	100%
	Fire Services	Drowning/ body retrieval	% of response to reported drowning cases	100%	100%	100%	100%	100%	100%
	Fire Services	Awareness on fire prevention mechanisms	No. of fire prevention awareness activities carried out	35	8	35	35	35	35

COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT

Part A: Vision

To be the lead in Public Service and sustained healthy and clean environment

Part B: Mission

To provide efficient and effective Public Service and Solid Waste Management Services

Part C: Performance Overview and Background for Programme (s) Funding

a) Departmental Mandate

The Department aims to enhance County Public Service and Solid Waste Management efficiency.

b) Expenditure trends

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Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	108,766,756	104,925,417	96.47	62,136,499	58,276,183	93.79
2023/24	417,193,892	346,739,319	83.11	52,694,150	43,407,750	82.38
2024/25	198,534,968	195,926,456	98.69	57,420,918	44,764,106	77.96
Total	**724,495,616**	**647,591,192**	**89.39**	**172,251,567**	**146,448,039**	**85.02**

The table presents a summary of the budget and expenditure performance for the County Public Service and Solid Waste Management Department over three financial years: 2022/23, 2023/24, and 2024/25.
For the Recurrent Budget, the department consistently demonstrated high absorption rates, with 96.47% in 2022/23, 83.11% in 2023/24, and 98.69% in 2024/25. This indicates effective utilization of funds allocated for ongoing operational expenses. The Development Budget absorption rates were similarly strong, though slightly lower, with 93.79% in 2022/23, 82.38% in 2023/24, and 77.96% in 2024/25. In total, the department managed an approved recurrent budget of 724,495,616 and actual expenditure of 647,591,192, resulting in an overall absorption rate of 89.39%. For development projects, the approved budget was 172,251,567, with actual spending at 146,448,039, and an absorption rate of 85.02%.

c) Achievements

Between 2022/23 and 2024/25, the Department achieved several milestones:

- Renovated offices and improved security, repaired ablution rooms, upgraded drainage, and separated utility meters at Block C.
- Enhanced records management with archive renovations.
- Upgraded and repaired vehicles and machinery for better operational movement.
- Boosted garbage collection efficiency by adding skip bins and specialized equipment.
- Provided sanitation staff with protective gear, tools, and constructed necessary facilities (ablution blocks, changing rooms).
- Secured and managed dumpsites with title deeds, security guards, murramed roads, and wind control measures.
- Supported youth development through internships and attachments.
- Designed perimeter wall and lift for key facilities.
- Advanced digitization of human resource records, coordinated staff insurance, managed retirements, and ensured timely salary processing.
- Held quarterly HR advisory meetings and maintained floodlight masts at dumpsites.
- Planted and maintained phytoremediation trees at all dumpsites.

d) Constraints and Challenge

i. The major challenges include.

- Insufficient budgetary funding.
- Late disbursement of funds
- Delays in the attainment of Bill of Quantities for projects.
- Inadequate staffing for both Human Resource and Sanitation services.
- Delay in digitization of Human Resource records, due to lack of working tools and equipment.

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- Inadequate transport facilitation in the department is due to shortage of sanitation trucks, supervision vehicles, hindering waste management and supervision. Most of the available vehicles are old, leading to regular mechanical breakdowns, more so for the waste collection trucks.;
- Extreme weather, affecting implementation of both works and services.
- IFMIS down time affected the implementation of programs and services.
- Inadequate disposal sites, leading to long distances travelled to dispose of waste affecting sequence and efficiency of collection.
- Delays in getting the updates from the IPPD Unit, thus delaying processing of the payroll.

ii. Mitigation strategies

In order to minimize the negative effects of the challenges and constraints, the following are some of the proposed mitigation strategies that will be implemented, subject to availability of resources;

- Increase in Budgetary allocation to the Department.
- Recruiting more technical and support Officers.
- Capacity building of the technical staff.
- Training of Trainers on stress management and counselling of staff.
- Participating on Training of Trainers programmes on essential counselling skills that is conducted by Kenya School of Government in liaison with the relevant national Government Ministry to equip with counselling skills and the same be cascaded to the County staff.
- Training of Human Resource Professionals on emerging issues such as remote working.
- Promoting systems that can assist staff to work remotely.
- Procurement of Seven (7) supervisory vehicles for the department, to be deployed in each Sub-County.
- Procurement of four (4) additional waste collection trucks;
- Procurement of additional skip bins;
- Acquisition of land for Material Recovery Facilities (MRF) and waste disposal for Nyeri Municipality, Tetu and Mukurwe-ini Sub-Counties.
- Expand Public-Private Partnerships in solid waste management.
- Build the capacity of the existing solid waste recyclers in the County.
- Enhance Public sensitization programmes on sustainable garbage management systems.

e) Major Services/output in the financial year 2026/27 and Medium-Term Period

- Processing and forwarding of the payroll on time every month.
- Continued digitization of staff records and updating of the digitized records.
- Recruitment, induction, placement and capacity building and subsequent discharge of interns in each financial year.
- Participate in the implementation of decisions, regulations and guidelines from County Public Service Board, Salaries and Remuneration Commission, the County Assembly and other Government agencies.

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- Participate in the implementation of Staff Establishment in liaison with the County Public Service Board and all other Departments to ensure motivation of staff through re-designations and promotions and matching of staff with their skills.
- Conduct Training Needs Assessment (TNA) for the Departmental Officers and other County Staff.
- Capacity building of the HR Officers and other Departmental Officers to bridge the Gaps identified in TNA.
- Conduct skills gap analysis through Technical Assistance under KDSP through:
  - (i) Consolidating the County skills gap.
  - (ii) Defining tasks and processes related to the job.
  - (iii) Guiding on recruitment plan.
- Training of Human Recourse Officers on:
  - (i) HRIS – Kenya (the new web-based system) and data clean up.
  - (ii) Pension management.
  - (iii) Staff welfare including the medical and insurance cover.
- Purchase of necessary equipment, including Purchase of some additional rolling cabinets, laptops, desktop computers, Printers and Scanners.
- Installation of records management unit workstation, as well as equipping the HR Record archive.
- Coordination of staff welfare issues through the County Human Resources Advisory Committee (CHRAC).
- Have an environmentally and socially acceptable County solid waste disposal space fully equipped for recycling and material recovery.
- Meet the 10 minimum requirements for waste management as per the National Solid Waste Management Strategy 2014.
- Invest in modern methods of waste collection and management system, including the colour coded litter bins, compactors, material recovery facility and sanitary landfill.
- Roll out capacity building of all waste handlers.
- Sensitize the community on waste separation from the source.
- Management and Coordination of the medical cover and Insurance for the County Staff.
- Construction of changing rooms for sanitation staff and storage of working tools at all Sub-Counties.
- Review the County legislative framework on Waste Management;
- Research and Development on waste management.

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Part D. Programme Objectives

Programme	strategic objective
Human Resources Management	To ensure effective and efficient County Public Service Management;
Sanitation Management	To provide effective and efficient solid waste managementservices;

Part E. Summary of Expenditure by Programmes 2026/27 – 2028/2029 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Human resources Management						
S.P1.1: Administration Planning and Support Services	199,731,832	197,402,324	151,573,817	158,730,331	166,666,848	175,000,190
Total Expenditure for Program 1	**199,731,832**	**197,402,324**	**151,573,817**	**158,730,331**	**166,666,848**	**175,000,190**
Programme 2: Sanitation Management						
S.P 2.1: Solid Waste Management	56,224,054	49,399,139	43,388,154	61,712,154	64,797,762	68,037,650
Total Expenditure for Program 2	**56,224,054**	**49,399,139**	**43,388,154**	**61,712,154**	**64,797,762**	**68,037,650**
Total Expenditure for Vote	**255,955,886**	**246,801,463**	**194,961,971**	**220,442,485**	**231,464,609**	**243,037,840**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	**198,534,968**	**197,087,356**	**150,161,971**	**155,642,485**	**163,424,609**	**171,595,840**
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	21,375,948	20,831,730	17,681,308	17,221,308	18,082,373	18,986,492
Current Transfers Govt. Agencies						
Other Recurrent	46,173,357	46,173,023	1,455,000	935,000	981,750	1,030,838
A-in-A						
Capital Expenditure	**57,420,918**	**49,714,107**	**44,800,000**	**64,800,000**	**68,040,000**	**71,442,000**
Acquisition of Non-Financial Assets	54,420,918	46,722,097	40,400,000	57,550,000	60,427,500	63,448,875
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	4,400,000	7,250,000	7,612,500	7,993,125
Total Expenditure for Vote	**255,955,886**	**246,801,463**	**194,961,971**	**220,442,485**	**231,464,609**	**243,037,840**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Human						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
resources Management						
Current Expenditure	**189,446,814**	**188,399,563**	**140,573,817**	**146,554,331**	**153,882,048**	**161,576,150**
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	12,582,794	12,438,746	8,568,154	8,588,154	9,017,562	9,468,440
Current Transfers Govt. Agencies						
Other Recurrent	45,878,357	45,878,214	980,000	480,000	504,000	529,200
A-in-A						
Capital Expenditure	**10,285,018**	**9,002,761**	**11,000,000**	**12,176,000**	**12,784,800**	**13,424,040**
Acquisition of Non-Financial Assets	10,285,018	9,002,761	9,600,000	12,176,000	12,784,800	13,424,040
Capital Transfers to Govt. Agencies						
Other Development			1,400,000			
Total Expenditure for Program 1	**199,731,832**	**197,402,324**	**151,573,817**	**158,730,331**	**166,666,848**	**175,000,190**
Sub-Programme 1.1: Administration Planning and Support Services						
Current Expenditure	**189,446,814**	**188,399,563**	**140,573,817**	**146,554,331**	**153,882,048**	**161,576,150**
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	12,582,794	12,438,746	8,568,154	8,588,154	9,017,562	9,468,440
Current Transfers Govt. Agencies						
Other Recurrent	45,878,357	45,878,214	980,000	480,000	504,000	529,200
A-in-A						
Capital Expenditure	**10,285,018**	**9,002,761**	**11,000,000**	**12,176,000**	**12,784,800**	**13,424,040**
Acquisition of Non-Financial Assets	10,285,018	9,002,761	9,600,000	12,176,000	12,784,800	13,424,040
Capital Transfers to Govt. Agencies						
Other Development			1,400,000			
Total Expenditure for Program 1	**199,731,832**	**197,402,324**	**151,573,817**	**158,730,331**	**166,666,848**	**175,000,190**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 2: Sanitation Management						
Current Expenditure	**9,088,154**	**8,687,793**	**9,588,154**	**9,088,154**	**9,542,562**	**10,019,690**
Compensation to Employees						
Use of Good and Services	8,793,154	8,392,984	9,113,154	8,633,154	9,064,812	9,518,052
Current Transfers Govt. Agencies						
Other Recurrent	295,000	294,809	475,000	455,000	477,750	501,638
A-in-A						
Capital Expenditure	**47,135,900**	**40,711,346**	**33,800,000**	**52,624,000**	**55,255,200**	**58,017,960**
Acquisition of Non-Financial Assets	44,135,900	37,719,336	30,800,000	45,374,000	47,642,700	50,024,835
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	3,000,000	7,250,000	7,612,500	7,993,125
Total Expenditure for Programme 2	**56,224,054**	**49,399,139**	**43,388,154**	**61,712,154**	**64,797,762**	**68,037,650**
Sub-Programme 2.1: Solid Waste Management						
Current Expenditure	**9,088,154**	**8,687,793**	**9,588,154**	**9,088,154**	**9,542,562**	**10,019,690**
Compensation to Employees						
Use of Good and Services	8,793,154	8,392,984	9,113,154	8,633,154	9,064,812	9,518,052
Current Transfers Govt. Agencies						
Other Recurrent	295,000	294,809	475,000	455,000	477,750	501,638
A-in-A						
Capital Expenditure	**47,135,900**	**40,711,346**	**33,800,000**	**52,624,000**	**55,255,200**	**58,017,960**
Acquisition of Non-Financial Assets	44,135,900	37,719,336	30,800,000	45,374,000	47,642,700	50,024,835
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	3,000,000	7,250,000	7,612,500	7,993,125
Total Expenditure for Sub-Programme 2.1	**56,224,054**	**49,399,139**	**43,388,154**	**61,712,154**	**64,797,762**	**68,037,650**
Total Expenditure for Vote	**255,955,886**	**246,801,463**	**194,961,971**	**220,442,485**	**231,464,609**	**243,037,840**

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Part H: Details of Staff Establishment by Organization Structure

Department	DIRECTORATE	Designation/POSITION TITLE	AUTHORISED	In post as at 30th June 2025	2025/26- Funded positions	2026/27- Position to be funded	2027/28- Position to be funded	2028/29- Position to be funded
County Public Service and Solid Waste Management	**Solid Waste Management**	Chief Officer Solid Waste Management	1	1	1	1	1	1
		Director Solid Waste Management	1	0	1	1	1	1
		Deputy Director	1	0	0	1	1	1
		Assistant Director Solid Waste Management	3	1	1	3	3	3
		Principal Public Health Officer	3	3	3	3	3	3
		Public Health Officer	1	1	1	3	1	1
		Chief Public Health Officer	2	0	0	0	2	2
		Senior Public Health Officer	1	0	0	0	1	1
		Principal Assistant Public Health Officer	2	2	2	4	4	4
		Senior Assistant Public Health Officer	1	1	1	1	1	1
		Senior Public Health Assistant	1	1	1	1	1	1
		Accountant	1	0	0	1	1	1
		Assistant Director Human Resource and Administration	1	1	1	1	1	1
		Office Administrator/Assistant Office Administrator	1	1	1	2	2	2
		Support Staff Supervisor	3	3	3	3	3	3
		Support Staff I	185	135	135	158	170	185
		Driver III	15	7	7	8	11	15
		Plant Operator I	1	1	1	1	1	1
		Plant Operator III	3	3	3	3	3	3
		Clerical Officer II	2	1	1	2	2	2
		Driver I	1	1	1	1	1	1
		Driver II	1	1	1	1	1	1
		Labourer II	2	2	2	2	2	2
		Labourer I	1	1	1	1	1	1
		Assistant Inspectorate Officer	10	0	0	4	7	10
Total Funded Positions Solid Waste Management			**244**	**167**	**168**	**206**	**225**	**247**
County Public Service Management	**Human Resource Directorate**	County Executive Committee Member	*1*	*1*	*1*	*1*	*1*	*1*
		Chief Officer	*1*	*1*	*1*	*1*	*1*	*1*
		Director, Human Resource Management and Development	*1*	*1*	*1*	*1*	*1*	*1*
		Deputy Director Human Resource Management and Development	2	*0*	*0*	*2*	*2*	*2*
		Assistant Director Human Resource Management and Development	*3*	*2*	*2*	*3*	*3*	*3*
		Principal HRM & Development	*4*	*2*	*2*	*4*	*4*	*4*

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Department	**DIRECTORATE**	**Designation/POSITION TITLE**	**AUTHORISED**	**In post as at 30th June 2025**	**2025/26- Funded positions**	**2026/27- Position to be funded**	**2027/28- Position to be funded**	**2028/29- Position to be funded**
		Chief HRM & Development/Assistant	4	3	3	4	4	4
		Senior Human Resource Management Officer/Assistant	4	0	0	4	4	4
		Human Resource Management officer I/ Assistant I	5	3	3	5	5	5
		Human Resource Management officer II/ Assistant II/Assistant III	10	2	2	10	10	10
		Assistant Director – Records Management	1	1	1	1	1	1
		Principal Records Management Officer	1	0	0	1	1	1
		Chief Records Management Officer	1	0	0	1	1	1
		Senior Records Management Officers	2	0	0	2	2	2
		Records Management Officer I	3	1	1	3	3	3
		Records Management Officer II/111	5	0	0	5	5	5
		Occupational Health and Safety Officer 1/11	2	0	0	2	2	2
		Principal Assistant Office Administrator	1	0	0	1	1	1
		Chief Assistant Office Administrator	1	0	0	1	1	1
		Senior Assistant Office Administrator	1	1	1	1	1	1
		Assistant Office Administrator 111/11/1	2	0	0	2	2	2
		Principal Clerical Officer	3	0	0	3	3	3
		Chief Clerical Officer	2	1	1	2	2	2
		Senior Clerical Officer	2	0	0	2	2	2
		Clerical Officer I	2	0	0	2	2	2
		Senior Support Staff Supervisor	1	0	0	1	1	1
		Support Staff I	2	1	1	2	2	2
		Principal Driver	1	0	0	1	1	1
		Chief Driver	1	1	1	1	1	1
		Driver II	1	0	0	1	1	1
		Driver III	1	0	0	1	1	1
		Driver I	1	1	1	1	1	1
		DEFUNCT LOCAL AUTHORITY						
		Clerical Officer II1	2	2	2	2	2	2
		Clerical Officer IV	2	2	2	2	2	2
		Labourer	1	1	1	1	1	1
Total funded positions CPSM			**77**	**27**	**27**	**77**	**77**	**77**

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Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicator (KPI)	Target 2024/25	Actual Achievements 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28
Programme: Solid Waste Management								
Solid waste collection and disposal	SWM Directorate	Clean environment	No. of tonnage collected and disposed	30,000	33,205	35,000	37,500	40,000
			Length of streets swept (KM)	0.6	0.7	0.8	0.85	0.9
			Length of drainage desilted (KM)	0.3	0.35	0.4	0.45	0.5
			Area of overgrown vegetation cleared (m^2)	45,000	50,000	56,347	60,000	62,000
Dumpsite management	SWM Directorate	Well managed dumpsite	No of dumpsites managed	4	4	4	4	5
			Completion rate of construction at dumpsite	50%	60%	75%	100%	100%
Purchase of trucks and machinery	SWM Directorate	Increased garbage trucks fleets	No. of trucks purchased	4	4	0	0	2
		Increased Waste Collections Points	No of skips procured	10	11	11	5	20
		Increased waste recycling	No of material recovery facilities established	0	0	0	0	1
Legislative and legal framework	SWM Directorate	Streamlined waste management services	Revised Act and solid waste management policy	50%	55%	60%	100%	100%
Research and development	SWM Directorate	Knowledge and skills developed	No. of surveys conducted	0%	0%	0%	100%	100%
Sub-Programme 1: Public Service Management								
Management of County Payroll	IPPD	Monthly By-Products	Monthly Payroll Deductions for various third parties	100%	100%	100%	100%	100%
Integration & Activation of Employees Data	IPPD	Updated staffIPPD Data	No of Data integrated and/or activatedinto payroll	100%	100%	100%	100%	100%

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Programme	Delivery Unit	Key Output (KO)	Key Performance Indicator (KPI)	Target 2024/25	Actual Achievements 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28
Management of HR Record	Records Management	Updated HRRecords	No of HR Records Updated as per need	100%	100%	100%	100%	100%
Coordination and Management of Final Benefits Payable to Employees	Pensions/IPPD	Updated Monthly Pensions and Gratuity Deductions By-Products	Monthly Pensions Deductions Monthly Gratuity Computations	100%	100%	100%	100%	100%
Addressing HR Matters Through CHRAC	Advisory	Quarterly CHRAC Meetings Held	Notices and Minutes of CHRACMeetings	100%	100%	100%	100%	100%
Coordination and Management of County Staff Welfare through medical and insurance covers	Staff WelfareUnit	Updated Staff Medical and Insurance	No of County Employees Covered by Medical and Insurance Covers	100%	100%	100%	100%	100%
Managing the County Internship Programme	Staff WelfareUnit	Requisite, induct and Deploy 200 interns	Number of Interns recruited, inducted and deployed to various Departments	100%	100%	100%	100%	100%
Implementation of CPSB Decisions on HR Matters	HR Directorate	Implemented HR Matters	Reports and Records	100%	100%	100%	100%	100%

SUBMITTED PBB FOR FY 26/27

AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT

Part A. Vision
A food secure, healthy, economically stable, and environmentally sound county.

Part B. Mission
To be a vibrant, inclusive, and sustainable rural economy with transformed food, water and land use systems

Part C. Performance Overview and Background for Programme(s) Funding
a) Departmental Mandate

The mandate of the Department of Agriculture, Livestock and Aquaculture Development is to promote agriculture production and productivity, ensure food and nutrition security, promote value addition and market access, create an enabling legal and policy framework, and ensure the use of sustainable and climate resilient agricultural practices.

b) Expenditure Trends

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	240,902,843	238,102,892	98.84	355,213,290	324,095,069	91.24
2023/24	246,081,678	230,722,600	93.76	453,597,017	328,482,632	72.42
2024/25	246,021,416	244,085,645	99.21	306,571,915	156,091,121	50.92
Total	**733,005,937**	**712,911,137**	**97.26**	**1,115,382,222**	**808,668,822**	**72.50**

The table presents the budgetary allocations and expenditures for the Department of Agriculture, Livestock and Aquaculture Development over three consecutive financial years: 2022/23, 2023/24, and 2024/25.

For recurrent budgets, the approved amounts remained relatively stable, with Kshs. 240,902,843 in 2022/23, Kshs. 246,081,678 in 2023/24, and Kshs. 246,021,416 in 2024/25. The actual expenditures closely matched the approved budgets each year, resulting in high absorption rates: 98.84% in 2022/23, 93.76% in 2023/24, and an impressive 99.21% in 2024/25.

The development budget shows more significant fluctuations. Approved development budgets were Kshs.355,213,290 in 2022/23, Kshs.453,597,017 in 2023/24, and Kshs. 306,571,915 in 2024/25. Actual expenditures were Kshs.324,095,069, Kshs.328,482,632, and Kshs. 156,091,121 respectively, with absorption rates declining over the years: 91.24% in 2022/23, 72.42% in 2023/24, and 50.92% in 2024/25.

c) Major achievements for 2022/23 to 2024/2025 financial years

i. Crops Resource Management Directorate

- Procurement and distribution of 28,700 kg of high-yielding, mineral-rich bean seeds to enhance household nutrition, improve crop productivity, and strengthen food security.
- Procurement and distribution of 50,000 kg (including 21 tonnes) of certified Irish potato seeds to farmers in Kieni Constituency to promote certified seed use, increase yields, and improve farmers' incomes.
- Conducted pest and disease surveillance and control for African armyworm to safeguard crop production, minimize losses, and enhance early response to outbreaks.
- Participation in the Agricultural Society of Kenya Show and initiation of preparations for the 2023 Central Kenya Show to promote agricultural technologies, farmer learning, and stakeholder engagement.
- Procurement and distribution of 20,000 coffee seedlings to farmers in Kirimukuyu Ward to support coffee rejuvenation, increase production, and improve farmer incomes.
- Procurement and distribution of 410 tonnes of manure (including 310 tonnes to 4,415 farmers in Chinga Ward) to improve soil fertility, enhance crop yields, and promote sustainable farming practices.
- Construction of a 10m x 30m coffee solar dryer at Kahiraini Coffee Factory, Ruguru Ward to improve post-harvest handling, enhance coffee quality, and increase market value.

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- Procurement and distribution of 151 (16-litre) knapsack sprayers to coffee farmers in Kirimukuyu Ward to improve pest and disease management and boost crop productivity.
- Procurement and installation of a greenhouse for youth in Iriaini Ward (Nyeri South) to promote climate-smart agriculture, support youth engagement, and enhance high-value crop production.
- Procurement and distribution of 25,000 Hass avocado seedlings to farmers in Chinga Ward to support diversification, increase export-oriented production, and improve farmer incomes.
- Distribution of 40,000 tea seedlings to farmers in Ragati and Chinga areas to expand tea production and enhance household earnings.
- Construction of Thuta Tea Buying Centre to improve market access, reduce post-harvest losses, and enhance efficiency in tea collection.
- Construction of two new agricultural offices (Kieni West and Nyeri South), renovation of Kieni East and Mathira East offices, and construction of a 134m security wall at the County Headquarters to improve service delivery, staff working conditions, and security.
- Procurement and distribution of 4,200 kg of sunflower seeds to over 2,000 farmers across all sub-counties to promote crop diversification, support edible oil production, and enhance farmer incomes.

ii. Livestock Production Directorate

- Procurement and distribution of 54,000 KALRO improved one-month-old chicks to 250 farmer groups, including women, men, youth, and vulnerable groups. Additionally, 150 dairy goats were procured and distributed to various farmer groups to improve livestock breeds.
- Support for feed formulation and reduction of milk production costs through procurement, installation, and commissioning of three (1-ton) feed mixers with hammer mills and provision of livestock feed starter raw materials to Gatarakwa, Mweiga, and Island Farm Cooperative Societies.
- Construction of Phase I of a zero-grazing unit at Wambugu Agricultural Training Centre (WATC) to promote proper housing, increase livestock productivity, and enhance extension services.
- Procurement of honey processing equipment for the honey common user facility at WATC to promote value addition and build capacity in apiculture.
- Construction of two office blocks in Mweiga and Othaya sub-counties to improve the work environment and enhance service delivery.

iii. Aquaculture Development

- Procurement and distribution of 3,000 pond liners to support establishment of durable and water-efficient fishponds, reduce seepage losses, and promote aquaculture in areas with unsuitable soils.
- Procurement and distribution of 3,000 units of fish feeds to enhance growth and productivity, reduce production costs, and improve overall yields in aquaculture enterprises.
- Support for the establishment of five fishponds, including fencing, cover nets, and piping systems, to strengthen infrastructure, improve pond management, and demonstrate best practices.
- Procurement and distribution of 115,000 fish fingerlings to farmers to promote pond stocking, increase production, and expand aquaculture adoption as a viable income-generating activity.

iv. Veterinary Services Directorate

- Vaccination of 188,569 animals against priority diseases, including lumpy skin disease, anthrax, black quarter, foot and mouth disease, rabies, sheep and goat pox, and contagious caprine pleuropneumonia.
- Provision of subsidized Artificial Insemination (AI) services to 51,623 animals to improve livestock genetics, enhance breed quality, and increase milk production.
- Pilot distribution of 600 doses of sexed semen to dairy cooperative societies to promote preferred breeds, improve dairy productivity, with plans for scale-up.
- Inspection of 213,839 animals across 73 slaughter facilities to ensure meat safety, safeguard public health, and enforce veterinary standards.
- Inspection and regulation of agro-vet outlets and Animal Health Service Providers (AHSPs) to ensure compliance with standards, promote responsible drug use, and improve service delivery.
- Training of 250 leather value chain actors resulting in production of 220,529 quality hides and skins to improve product quality and market value.
- Support to 23 public vector control entities, including cattle dips and spray races, to enhance tick control and reduce prevalence of tick-borne diseases.
- Provision of technical guidance on tick control practices, including acaricide use, rotation, and infrastructure maintenance.
- Development and dissemination of a Standard Operating Procedure (SOP) for clinical case reporting to AHSPs to strengthen disease surveillance and curb antimicrobial resistance (AMR).
- Capacity building and sensitization of AHSPs on AMR to reduce misuse of veterinary drugs, improve traceability, and enhance data-driven decision-making.

v. Wambugu Agricultural Training Centre (WATC)

- Establishment of a water harvesting and irrigation system through construction of a water pan for roof catchment and installation of a solar-powered borehole to ensure reliable water supply for aquaculture and crop production.
- Refurbishment of one ablution block to improve sanitation standards and enhance the training environment.
- Completion of Phase I of a modern zero-grazing unit to serve as a demonstration and training model for improved livestock management.

i. Agriculture Mechanization Station Narumoru

- Baling of 3,600 hay bales across 55 acres to support livestock feed conservation and improve fodder availability during dry seasons.
- Ploughing of 91 acres of existing farmland to improve soil conditions and crop production efficiency.
- Ploughing of 38 acres of new land to facilitate expansion of cultivated areas and increase farm output.
- Harrowing of 83 acres of land to achieve fine seedbed preparation, improve soil structure, and enhance crop germination.
- Mowing of 82 acres of land to support pasture management and improve fodder quality for livestock.
- Provision of transport services covering approximately 360 km using a 6-ton trailer to facilitate movement of farm inputs and outputs and improve access to markets.

d) Challenges and mitigation measures

i. Constraints and Challenges in Budget implementation

- High Cost of Agricultural Inputs – Fertilizers, agro-chemicals, and mechanization fuel costs remain high, affecting farmer uptake and overall service delivery.
- Delayed or Inadequate Funding – Late release of funds and low budget allocations hinder timely procurement of inputs, equipment maintenance, and program execution.
- Procurement Delays – Lengthy procurement processes, especially for farm inputs, spare parts, and maintenance services, increase operational downtime.
- Unreliable Weather Patterns – Harsh weather and erratic rainfall, intensified by climate change, disrupt crop production and mechanization schedules.
- Soil Fertility and Land Management Issues – Poor soils, low fertility, and inadequate water management practices reduce productivity and require continuous investment in soil and water conservation.
- Limited Availability of Quality Seeds – Shortage of certified seeds, particularly Irish potatoes, leads to re-cycling of old seeds and reduced yields.
- Pest and Disease Outbreaks – Outbreaks such as the African armyworm demand increased surveillance, chemical support, and emergency response, straining budgets.

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- Aging Farming Community – A majority of farmers are older, limiting adoption of modern agricultural technologies and mechanized operations.
- Capacity Constraints – Limited personnel, including plant operators and mechanics, hinder mechanization and maintenance efficiency.
- Competition from mechanization Private Providers – Private mechanization services sometimes outperform public provision, reducing utilization of government services.
- Outdated or Inefficient Infrastructure – Wet processing facilities and farm machinery are often old or inefficient, increasing operational costs.
- Delayed Government Support Programs – Slow release of government subsidies and fertilizer e-messages affects farmers' timely access to inputs.

ii. Mitigations Strategies

a) Climate and Weather-Related Challenges
- Promote climate-smart agriculture technologies such as drought-tolerant seeds, water harvesting, and irrigation systems.
- Package and disseminate climate change-resilient crop production practices through training and demonstration plots.
- Develop early warning systems for pests, diseases, and adverse weather events.

b) Soil Fertility and Land Management
- Conduct soil testing and advise farmers on optimal fertilizer application based on soil pH and nutrient status.
- Support soil and water conservation practices, including terracing, cover cropping, and mulching.
- Promote farmer groups for bulk purchase of quality fertilizers to reduce costs.

c) High Cost and Access to Inputs
- Establish a revolving fund to facilitate timely procurement of fertilizers, certified seeds, and agrochemicals.
- Encourage group purchases among farmers to leverage economies of scale.
- Support local production or multiplication of certified seeds to reduce reliance on imports.

d) Aging Farming Community and Low Youth Participation
- Design targeted programs to attract youth to agriculture, including mentorship, training, and access to mechanization services.
- Provide training and demonstrations for modern agricultural technologies to increase adoption among older farmers.

e) Mechanization and Infrastructure Constraints
- Recruit and train additional plant operators and a qualified plant mechanic to ensure machinery is functional.
- Establish a dedicated maintenance fund for timely repairs and spare part replacement.
- Gradually modernize wet processing facilities to improve efficiency and reduce operational costs.
- Encourage public-private partnerships to complement mechanization services.

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f) Financial and Administrative Challenges

- Ensure timely release of funds and allocate resources adequately to each program/activity.
- Establish revolving funds for institutions (e.g., ATCs, mechanization stations) to ensure uninterrupted operations.
- Strengthen governance in cooperative societies to improve transparency, accountability, and resource mobilization.

g) Capacity Building

- Recruit more technical officers and provide continuous training on modern agricultural technologies, climate adaptation, and mechanization.
- Conduct farmer training on pest/disease management, seed selection, and collective marketing.

e) Major services/outputs to be provided in the FY 2026/27 and the medium term

i. Crops Management

- Distribution of agricultural inputs to support crop production:
    - Kitchen garden kits, improved tea seedlings, certified coffee seedlings, avocado and macadamia seedlings.
    - Coffee management kits and solar water pumps for smallholder farmers.
- Provision of certified seeds: Beans, maize, onions, potatoes, and sunflower to enhance yields.
- Construction and refurbishment of agricultural offices, ablution blocks, and field infrastructure.
- Establishment of post-harvest infrastructure: Coffee solar dryers, perimeter walls, and gates for office compounds.
- **Impact:** Increased crop productivity, reduced post-harvest losses, improved farmer access to quality seeds and inputs, and enhanced extension services.

ii. Livestock Production

- Provision of agricultural machinery and equipment to support dairy, poultry, and apiculture.
- Purchase and distribution of animals and breeding stock: Dairy goats, chicks for commercial poultry hubs.
- Construction and completion of zero-grazing units, fencing, and ablution blocks in livestock facilities.
- Participation in exhibitions and provision of milk testing kits to improve livestock product quality.
- **Impact:** Improved livestock productivity, better-quality milk and eggs, enhanced youth involvement, and improved farmer incomes.

iii. Veterinary Services

- Purchase of vaccines, animal breeding supplies, and disease control equipment.
- Expansion and rehabilitation of veterinary infrastructure: Slaughterhouses, dips, and county veterinary offices.
- Full operationalization of the Leather Common Manufacturing Facility (CMF).
- **Impact:** Enhanced animal health, reduced prevalence of notifiable diseases, improved meat and dairy safety, and strengthened disease surveillance.

iv. Aquaculture Development

- Construction and fencing of fishponds, installation of pipelines, and water connectivity systems.
- Provision of high-density polyethylene liners for Aquapark, fish fingerlings, and feed support to farmers.
- Repair and establishment of demonstration ponds at show grounds for training and outreach.
- **Impact:** Increased fish production, improved aquaculture management skills, and expanded fish supply for local markets.

v. Wambugu Agricultural Training Centre (ATC)

- Production of certified seeds on 5 acres.
- Rehabilitation of conference facilities, hostels, and office infrastructure.
- Purchase of machinery, institutional appliances, office furniture, and beddings.
- Expansion of irrigation infrastructure including water towers and borehole fencing.
- **Impact:** Enhanced training capacity improved institutional service delivery, and better-equipped facilities for practical agricultural training.

vi. Agriculture Mechanization Station (AMS) Naromoru

- Rehabilitation of farm machinery, construction of machinery sheds, and provision of fuel and lubricants.
- **Impact:** Improved efficiency of mechanized farm operations, reduced downtime, and enhanced service provision to farmers.

Part D: Programme Objectives

	PROGRAMME	OBJECTIVE
1.	Agricultural Management	Create an enabling environment for improved and efficient service delivery to diversify agricultural production for increased income and enhanced food security.
2.	Wambugu ATC	To provide quality agricultural training Services and facilities for enhancing agriculture development in Nyeri County and beyond.
3.	AMS Naromoru	To offer mechanization services to the Agricultural Sector.
4.	Livestock Production management	To increase livestock production and productivity for increased income.
5.	Veterinary Services	To manage and control pests and diseases in animals to safeguard human and animal health.
6.	Fisheries development and Management	To raise the income from aquaculture by 10% extension services Increased fish production and value addition
7.	Resource Mobilization and Donor Support	To strengthen external resource mobilization for improved service delivery

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Agricultural Management						
S.P. 1.1: Administration and planning services	254,155,905	252,721,183	241,270,395	236,930,980	248,777,529	261,216,405

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
S.P 1.2: County Agriculture Extension Program	21,547,755	18,747,112	17,097,437	38,397,437	40,317,309	42,333,174
Total Expenditure for Program 1	**275,703,660**	**271,468,295**	**258,367,832**	**275,328,417**	**289,094,838**	**303,549,580**
Programme 2: AMS Naromoru						
S.P 2.1: Development Of Agricultural Land For Crop Production	8,256,100	4,384,355	7,440,108	5,726,000	6,012,300	6,312,915
Total Expenditure for Program 2	**8,256,100**	**4,384,355**	**7,440,108**	**5,726,000**	**6,012,300**	**6,312,915**
Programme 3: Aquaculture Development						
S.P. 3.1: Fisheries Development	1,067,937	868,040	6,567,937	10,917,937	11,463,834	12,037,026
Total Expenditure for Program 3	**1,067,937**	**868,040**	**6,567,937**	**10,917,937**	**11,463,834**	**12,037,026**
Programme 4: Livestock Production Management						
S.P 4.1: Provision of Extension Services to Livestock farmers	24,821,797	22,533,622	29,764,940	29,419,940	30,890,937	32,435,484
Total Expenditure for Program 4	**24,821,797**	**22,533,622**	**29,764,940**	**29,419,940**	**30,890,937**	**32,435,484**
Programme 5: Resource Mobilization and Donor Support						
S.P 5.1: Donor Support Services	199,877,89 6	66,897,560	253,019,367	110,000,00 0	115,500,00 0	121,275,000
Total Expenditure for Program 5	**199,877,896**	**66,897,560**	**253,019,367**	**110,000,000**	**115,500,000**	**121,275,000**
Programme 6: Vertinary Services						
S.P 6.1: Animal Breeding and Disease Control	25,546,197	25,022,529	32,449,363	43,969,797	46,168,287	48,476,701
Total Expenditure for Program 6	**25,546,197**	**25,022,529**	**32,449,363**	**43,969,797**	**46,168,287**	**48,476,701**
Programme 7: Wambugu ATC						
S.P 7.1: Farm Development	17,319,744	11,545,315	11,952,885	21,780,000	22,869,000	24,012,450
Total Expenditure for Program 7	**17,319,744**	**11,545,315**	**11,952,885**	**21,780,000**	**22,869,000**	**24,012,450**
Total Expenditure for Vote	**552,593,331**	**402,719,716**	**599,562,432**	**497,142,091**	**521,999,196**	**548,099,155**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	**246,021,416**	**244,836,295**	**239,197,177**	**239,142,091**	**251,099,196**	**263,654,155**
Compensation to Employees	221,658,115	221,657,337	221,591,147	222,621,061	233,752,114	245,439,720

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Use of Good and Services	16,257,301	15,084,958	9,720,030	8,635,030	9,066,782	9,520,121
Current Transfers Govt. Agencies	7,856,000	7,856,000	7,856,000	7,856,000	8,248,800	8,661,240
Other Recurrent	250,000	238,000	30,000	30,000	31,500	33,075
Capital Expenditure	**306,571,915**	**157,883,421**	**360,365,255**	**258,000,000**	**270,900,000**	**284,445,000**
Acquisition of Non-Financial Assets	36,995,119	28,572,195	62,678,003	98,000,000	102,900,000	108,045,000
Capital Transfers to Govt. Agencies	202,623,496	69,643,159	253,019,367	110,000,000	115,500,000	121,275,000
Other Development	66,953,300	59,668,067	44,667,885	50,000,000	52,500,000	55,125,000
Total Expenditure for Vote	**552,593,331**	**402,719,716**	**599,562,432**	**497,142,091**	**521,999,196**	**548,099,155**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Agricultural Management						
Current Expenditure	**234,407,742**	**234,032,820**	**227,583,503**	**227,528,417**	**238,904,838**	**250,850,080**
Compensation to Employees	221,408,115	221,407,712	221,391,147	222,386,061	233,505,364	245,180,632
Use of Good and Services	12,779,627	12,415,108	6,192,356	5,142,356	5,399,474	5,669,447
Current Transfers Govt. Agencies						
Other Recurrent	220,000	210,000				
A-in-A						
Capital Expenditure	**41,295,918**	**37,435,475**	**30,784,329**	**47,800,000**	**50,190,000**	**52,699,500**
Acquisition of Non-Financial Assets	9,203,518	6,453,793	17,784,329	34,200,000	35,910,000	37,705,500
Capital Transfers to Govt. Agencies	2,745,600	2,745,599				
Other Development	29,346,800	28,236,083	13,000,000	13,600,000	14,280,000	14,994,000
Total Expenditure for Programme 1	**275,703,660**	**271,468,295**	**258,367,832**	**275,328,417**	**289,094,838**	**303,549,580**
Subprogramme 1.1: Administration and planning services						
Current Expenditure	**232,810,305**	**232,499,601**	**225,986,066**	**225,930,980**	**237,227,529**	**249,088,905**
Compensation to Employees	221,221,147	221,221,146	221,221,147	222,166,061	233,274,364	244,938,082
Use of Good and Services	11,369,158	11,068,455	4,764,919	3,764,919	3,953,165	4,150,823
Current Transfers Govt. Agencies						
Other Recurrent	220,000	210,000				
A-in-A						
Capital Expenditure	**21,345,600**	**20,221,582**	**15,284,329**	**11,000,000**	**11,550,000**	**12,127,500**
Acquisition of Non-Financial Assets	1,000,000	986,700	5,284,329	10,000,000	10,500,000	11,025,000
Capital Transfers to Govt. Agencies	2,745,600	2,745,599				
Other Development	17,600,000	16,489,283	10,000,000	1,000,000	1,050,000	1,102,500
Total Expenditure for Sub Programme 1.1	**254,155,905**	**252,721,183**	**241,270,395**	**236,930,980**	**248,777,529**	**261,216,405**
County Agriculture Extension Program						
Current Expenditure	**1,597,437**	**1,533,219**	**1,597,437**	**1,597,437**	**1,677,309**	**1,761,174**
Compensation to Employees	186,968	186,566	170,000	220,000	231,000	242,550
Use of Good and Services	1,410,469	1,346,653	1,427,437	1,377,437	1,446,309	1,518,624

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**19,950,318**	**17,213,893**	**15,500,000**	**36,800,000**	**38,640,000**	**40,572,000**
Acquisition of Non-Financial Assets	8,203,518	5,467,093	12,500,000	24,200,000	25,410,000	26,680,500
Capital Transfers to Govt. Agencies						
Other Development	11,746,800	11,746,800	3,000,000	12,600,000	13,230,000	13,891,500
Total Expenditure for Sub Programme 1.2	**21,547,755**	**18,747,112**	**17,097,437**	**38,397,437**	**40,317,309**	**42,333,174**
Programme 2: AMS Naromoru						
Current Expenditure	**1,226,000**	**1,226,000**	**1,226,000**	**1,226,000**	**1,287,300**	**1,351,665**
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Other Recurrent						
A-in-A						
Capital Expenditure	**7,030,100**	**3,158,355**	**6,214,108**	**4,500,000**	**4,725,000**	**4,961,250**
Acquisition of Non-Financial Assets	1,500,000	0	6,214,108	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development	5,530,100	3,158,355				
Total Expenditure for Programme 2	**8,256,100**	**4,384,355**	**7,440,108**	**5,726,000**	**6,012,300**	**6,312,915**
Sub-Programme 2.1: Development Of Agricultural Land For Crop Production						
Current Expenditure	**1,226,000**	**1,226,000**	**1,226,000**	**1,226,000**	**1,287,300**	**1,351,665**
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Other Recurrent						
A-in-A						
Capital Expenditure	**7,030,100**	**3,158,355**	**6,214,108**	**4,500,000**	**4,725,000**	**4,961,250**
Acquisition of Non-Financial Assets	1,500,000	0	6,214,108	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development	5,530,100	3,158,355				
Total Expenditure for Sub-Programme 2.1	**8,256,100**	**4,384,355**	**7,440,108**	**5,726,000**	**6,012,300**	**6,312,915**
Programme 3: Aquaculture Development						
Current Expenditure	**1,067,937**	**868,040**	**1,067,937**	**1,067,937**	**1,121,334**	**1,177,401**
Compensation to Employees				20,000	21,000	22,050
Use of Good and Services	1,067,937	868,040	1,067,937	1,047,937	1,100,334	1,155,351

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			**5,500,000**	**9,850,000**	**10,342,500**	**10,859,625**
Acquisition of Non-Financial Assets			2,800,000	6,350,000	6,667,500	7,000,875
Capital Transfers to Govt. Agencies						
Other Development			2,700,000	3,500,000	3,675,000	3,858,750
Total Expenditure for Programme 3	**1,067,937**	**868,040**	**6,567,937**	**10,917,937**	**11,463,834**	**12,037,026**
Sub-Programme 3.1: Fisheries Development						
Current Expenditure	**1,067,937**	**868,040**	**1,067,937**	**1,067,937**	**1,121,334**	**1,177,401**
Compensation to Employees				20,000	21,000	22,050
Use of Good and Services	1,067,937	868,040	1,067,937	1,047,937	1,100,334	1,155,351
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			**5,500,000**	**9,850,000**	**10,342,500**	**10,859,625**
Acquisition of Non-Financial Assets			2,800,000	6,350,000	6,667,500	7,000,875
Capital Transfers to Govt. Agencies						
Other Development			2,700,000	3,500,000	3,675,000	3,858,750
Total Expenditure for Sub-Programme 3.1	**1,067,937**	**868,040**	**6,567,937**	**10,917,937**	**11,463,834**	**12,037,026**
Programme 4: Livestock Production Management						
Current Expenditure	**1,219,940**	**979,325**	**1,219,940**	**1,219,940**	**1,280,937**	**1,344,984**
Compensation to Employees	250,000	249,625	200,000	215,000	225,750	237,038
Use of Good and Services	969,940	729,700	1,019,940	1,004,940	1,055,187	1,107,946
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**23,601,857**	**21,554,297**	**28,545,000**	**28,200,000**	**29,610,000**	**31,090,500**
Acquisition of Non-Financial Assets	23,601,857	21,554,297	26,300,000	27,000,000	28,350,000	29,767,500
Capital Transfers to Govt. Agencies						
Other Development			2,245,000	1,200,000	1,260,000	1,323,000
Total Expenditure for Programme 4	**24,821,797**	**22,533,622**	**29,764,940**	**29,419,940**	**30,890,937**	**32,435,484**
Sub Programme 4.1: Provision of Extension Services to Livestock farmers						
Current Expenditure	**1,219,940**	**979,325**	**1,219,940**	**1,219,940**	**1,280,937**	**1,344,984**
Compensation to Employees	250,000	249,625	200,000	215,000	225,750	237,038
Use of Good and Services	969,940	729,700	1,019,940	1,004,940	1,055,187	1,107,946

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**23,601,857**	**21,554,297**	**28,545,000**	**28,200,000**	**29,610,000**	**31,090,500**
Acquisition of Non-Financial Assets	23,601,857	21,554,297	26,300,000	27,000,000	28,350,000	29,767,500
Capital Transfers to Govt. Agencies						
Other Development			2,245,000	1,200,000	1,260,000	1,323,000
Total Expenditure for Sub Programme 4.1	**24,821,797**	**22,533,622**	**29,764,940**	**29,419,940**	**30,890,937**	**32,435,484**
Programme 5: Resource Mobilization and Donor Support						
Current Expenditure						
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**199,877,896**	**66,897,560**	**253,019,367**	**110,000,000**	**115,500,000**	**121,275,000**
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Other Development						
Total Expenditure for Programme 5	**199,877,896**	**66,897,560**	**253,019,367**	**110,000,000**	**115,500,000**	**121,275,000**
Sub-Programme 5.1: Donor Support Services						
Current Expenditure						
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	**199,877,896**	**66,897,560**	**253,019,367**	**110,000,000**	**115,500,000**	**121,275,000**
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Other Development						
Total Expenditure for Sub-Programme 5.1	**199,877,896**	**66,897,560**	**253,019,367**	**110,000,000**	**115,500,000**	**121,275,000**
Programme 6: Veterinary Services						
Current Expenditure	**1,469,797**	**1,100,110**	**1,469,797**	**1,469,797**	**1,543,287**	**1,620,451**
Compensation to Employees						
Use of Good and Services	1,439,797	1,072,110	1,439,797	1,439,797	1,511,787	1,587,376
Current Transfers Govt. Agencies						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Other Recurrent	30,000	28,000	30,000	30,000	31,500	33,075
A-in-A						
Capital Expenditure	**24,076,400**	**23,922,419**	**30,979,566**	**42,500,000**	**44,625,000**	**46,856,250**
Acquisition of Non-Financial Assets			7,579,566	14,000,000	14,700,000	15,435,000
Capital Transfers to Govt. Agencies						
Other Development	24,076,400	23,922,419	23,400,000	28,500,000	29,925,000	31,421,250
Total Expenditure for Program 6	**25,546,197**	**25,022,529**	**32,449,363**	**43,969,797**	**46,168,287**	**48,476,701**
Sub-Programme 6.1:Animal Breeding and Disease Control						
Current Expenditure	**1,469,797**	**1,100,110**	**1,469,797**	**1,469,797**	**1,543,287**	**1,620,451**
Compensation to Employees						
Use of Good and Services	1,439,797	1,072,110	1,439,797	1,439,797	1,511,787	1,587,376
Current Transfers Govt. Agencies						
Other Recurrent	30,000	28,000	30,000	30,000	31,500	33,075
A-in-A						
Capital Expenditure	**24,076,400**	**23,922,419**	**30,979,566**	**42,500,000**	**44,625,000**	**46,856,250**
Acquisition of Non-Financial Assets			7,579,566	14,000,000	14,700,000	15,435,000
Capital Transfers to Govt. Agencies						
Other Development	24,076,400	23,922,419	23,400,000	28,500,000	29,925,000	31,421,250
Total Expenditure for Sub-Programme 6.1	**25,546,197**	**25,022,529**	**32,449,363**	**43,969,797**	**46,168,287**	**48,476,701**
Programme 7: Wambugu ATC						
Current Expenditure	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,961,500**	**7,309,575**
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575
Other Recurrent						
A-in-A						
Capital Expenditure	**10,689,744**	**4,915,315**	**5,322,885**	**15,150,000**	**15,907,500**	**16,702,875**
Acquisition of Non-Financial Assets	2,689,744	564,105	2,000,000	11,950,000	12,547,500	13,174,875
Capital Transfers to Govt. Agencies						
Other Development	8,000,000	4,351,210	3,322,885	3,200,000	3,360,000	3,528,000
Total Expenditure for Programme 7	**17,319,744**	**11,545,315**	**11,952,885**	**21,780,000**	**22,869,000**	**24,012,450**
Sub-Programme 7.1: Farm Development						
Current Expenditure	**6,630,000**	**6,630,000**	**6,630,000**	**6,630,000**	**6,961,500**	**7,309,575**
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575
Other Recurrent						
A-in-A						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Capital Expenditure	**10,689,744**	**4,915,315**	**5,322,885**	**15,150,000**	**15,907,500**	**16,702,875**
Acquisition of Non-Financial Assets	2,689,744	564,105	2,000,000	11,950,000	12,547,500	13,174,875
Capital Transfers to Govt. Agencies						
Other Development	8,000,000	4,351,210	3,322,885	3,200,000	3,360,000	3,528,000
Total Expenditure for Sub-Programme 7.1	**17,319,744**	**11,545,315**	**11,952,885**	**21,780,000**	**22,869,000**	**24,012,450**
Total Expenditure for Vote	**552,593,331**	**402,719,716**	**599,562,432**	**497,142,091**	**521,999,196**	**548,099,155**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2024	2025/26-Funded Positions	2026/27-Positions to be funded	2027/28 Projection-Positions to be funded	2028/29 Projection-Positions to be funded
Agriculture, Livestock and Aquaculture Development	**County Executive Secretary's Office and Chief Officer**	County Executive Secretary	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
	Crop Resource Management Directorate	Deputy Director of Agriculture	3	2	2	2	3	3
		Senior Assistant Director of Agriculture	8	2	2	2	2	2
		Assistant Director of Agriculture	11	8	6	8	8	8
		Principal Agriculture Officer	3	3	3	3	3	3
		Chief Agricultural Officer	7	0	0	0	3	3
		Senior Agricultural officer	3	3	3	3	3	3
		Agricultural officer	21	14	14	14	18	21
		Principal Assistant Agricultural Officer	2	1	1	1	1	1
		Chief Assistant Agricultural Officer	9	1	1	1	1	1
		Senior Assistant Agricultural Officers	8	8	8	8	8	8
		Assistant Agricultural Officer III	86	28	28	28	57	86
		Chief Agricultural Assistant	3	3	3	3	3	3
		Agricultural Assistant II	1	1	1	1	1	1
		Engineer I (Agriculture)	2	0	0	0	0	0
		Engineer II (Agriculture)	3	2	2	2	3	3
		Principal Superintendent (Agriculture)	1	1	0	1	1	1
		Inspector (Agriculture)	2	0	0	0	1	1
	Agricultural Training and Mechanization Directorate-	Deputy Director of Agriculture	1	1	1	1	1	1

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2024	2025/26-Funded Positions	2026/27-Positions to be funded	2027/28 Projection-Positions to be funded	2028/29 Projection-Positions to be funded
	Wambugu ATC							
		Senior Assistant Director Agriculture	2	1	1	1	2	2
		Agricultural Officer/ Livestock Officer/ Fisheries Officer	3	0	0	0	2	1
		Principal Assistant Agricultural Officer / Principal Assistant Fisheries Officer/ Principal Assistant Livestock Officer	3	0	0	0	1	2
		Chief Assistant Agricultural Officer/ Chief Assistant Fisheries Officer/ Chief Assistant Livestock Officer	2	0	0	0	1	1
		Senior Assistant Fisheries Officer	1	0	0	0	1	1
		Senior Assistant Livestock Production Officer	1	1	1	1	1	1
		Assistant Agricultural Officer II/ Assistant Livestock Production Officer II	2	0	0	0	1	1
		Assistant Agricultural Officer III/ Assistant Livestock Production Officer III	0	2	1	2	2	2
		Cleaning Support Supervisor II A (Livestock attendants/Gardeners)	2	0	0	0	1	2
		Senior Support Staff Supervisor (Livestock attendants/Gardeners)	4	0	0	0	2	4
		Senior Support Staff (Livestock attendants/Gardeners)	4	2	2	2	3	4
		Senior Hospitality Officer	1	0	0	0	1	1
		Hospitality Officer I	1	0	0	0	1	1
		Chef	2	1	1	1	1	2
		Assistant Chef	2	1	1	1	2	2
		Cook II	2	2	2	2	2	2
		Cook III	2	0	0	0	1	2
		Senior Support Staff Supervisor(Cooks)	2	0	0	0	1	2
		Support Staff (Cook)	0	2	2	2	2	2
		Waiter assistant III	3	0	0	0	2	1
		Housekeeping assistant III	4	0	0	0	2	2
		Chief Charge Hand	1	0	0	0	1	1

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2024	2025/26-Funded Positions	2026/27-Positions to be funded	2027/28 Projection-Positions to be funded	2028/29 Projection-Positions to be funded
		Senior Charge Hand	1	1	1	1	1	1
		Artisan III	1	0	0	0	1	1
	Agricultural Mechanization Station	Engineer I (Agriculture)	1	0	0	0	1	1
		Engineer II (Agriculture)	3	1	1	1	2	3
		Inspector (Agriculture)	1	0	0	0	1	1
		Plant Mechanic III	1	0	0	0	1	1
		Chief Plant Operator	1	0	0	0	1	1
		Senior Plant Operator	1	1	1	1	1	1
		Plant Operator II	5	0	0	0	2	5
		Plant Operator III	9	5	5	5	7	9
	Directorate of livestock production and aquaculture development	Deputy Director of Livestock Production	1	1	1	1	1	1
		Assistant Director of Livestock Production	4	0	0	0	2	4
		Principal Livestock Production Officer	4	4	4	4	4	4
		Senior Livestock Production Officer	8	0	0	0	4	8
		Livestock Production Officer	13	8	8	8	11	13
		Principal Assistant Livestock Production Officer	1	1	1	1	1	1
		Senior Assistant Livestock Production Officer	2	0	0	0	1	2
		Assistant Livestock Production Officer	2	2	2	2	2	2
		Assistant Livestock Production Officer II	12	1	1	1	4	8
		Assistant Livestock Production Officer III	35	12	12	12	22	35
		Chief Livestock Production Assistant	1	1	1	1	1	1
	Aquaculture Development	Chief Fisheries Officer	7	0	0	0	4	7
		Senior Fisheries Officer	7	0	0	0	4	7
		Fisheries Officers	13	7	7	7	10	13
		Chief Assistant Fisheries Officer	3	0	0	0	2	3
		Senior Assistant Fisheries Officer	3	0	0	0	2	3
		Assistant Fisheries Officer I	3	3	3	3	3	3
		Assistant Fisheries Officer II	4	0	0	0	2	4
		Assistant Fisheries Officer II	13	4	4	4	8	13
		Fisheries Assistant I	2	2	2	2	2	2

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Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2024	2025/26- Funded Positions	2026/27- Positions to be funded	2027/28 Projection- Positions to be funded	2028/29 Projection- Positions to be funded
	Veterinary Services Directorate	Deputy Director of Veterinary Services	1	0	0	0	1	1
		Senior Assistant Director of Veterinary Services	4	1	1	1	3	4
		Assistant Director of Veterinary Services	3	3	3	3	3	3
		Chief Veterinary Officer	2	1	0	1	2	2
		Senior veterinary Officer	5	0	0	0	3	5
		Veterinary Officer	15	5	5	5	8	7
		Principal Assistant Animal Health Officer	4	0	0	0	2	4
		Chief Assistant Animal Health Officer	0	4	4	4	4	4
		Assistant Animal Health Officer II	15	0	0	0	8	7
		Assistant Animal Health Officer III	60	15	6	15	37	60
		Chief Animal Health Assistant	12	12	12	12	12	12
		Animal Health Assistant I	33	0	0	0	17	16
		Animal Health Assistant II	48	33	33	33	40	48
		Senior Assistant Leather Development Officer	1	0	0	0	1	1
		Leather Development Officer I	1	0	0	0	1	1
		Leather Development Officer II	5	1	1	1	3	5
		Chief Hides and Skins Inspector	8	0	0	0	4	8
	Administrative Services	Assistant Director Office Administrator	1	0	0	0	1	1
		Principal Assistant Office Administrator	3	1	1	1	2	3
		Chief Assistant Officer Administrator	2	2	2	2	2	2
		Office Administrative Assistant II	4	0	0	0	2	2
		Principal Clerical Officer	3	1	1	1	2	3
		Chief Clerical Officer	2	2	2	2	2	2
		Senior Clerical Officer	1	0	0	0	1	1
		Clerical Officer I	2	0	0	0	1	1
		Clerical Officer II	7	2	2	2	5	7
		Principal Driver	4	0	0	0	2	2
		Chief Driver	8	4	4	4	6	8
		Senior Driver	6	4	4	4	5	6
		Driver Grade I	2	2	2	2	2	2
		Driver Grade II	10	0	0	0	5	10

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2024	2025/26-Funded Positions	2026/27-Positions to be funded	2027/28 Projection-Positions to be funded	2028/29 Projection-Positions to be funded
		Driver Grade III	12	10	10	10	11	12
		Cleaning Supervisor I	4	3	3	3	4	4
		Cleaning Supervisor II	1	1	1	1	1	1
		Senior Support staff Supervisor	4	0	0	0	2	4
		Senior Support staff	22	9	9	9	16	22
		Support Staff	2	2	2	2	2	2
		Ward Administrator	0	1	1	1	1	1
		Revenue Clerk	1	1	1	1	1	
		Laborer	20	20	18	20	20	20
	Total Funded Positions			**286**	**270**	**286**		

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/2027-2028-2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Agricultural Management									
Administrative and planning Services	Headquarter	Renovated Offices	No. of Offices renovated	1	1	1	1	1	1
		Renovation of ASK County stand	No exhibition stands renovated	1	1	1	1	1	1
		Rehabilitated Motor vehicles	No. of vehicles rehabilitated	6	6	8	8	8	8
		Procured fuel for E subsidy fertilizer	No. of lts procured	0	0	5000	5,000	5,000	5,000
		Installation of security CCTV cameras	No of security systems installed	0	0	0	1	0	1
County agriculture extension (Crops development)	Directorate of Crops resource management	Purchase of avocado seedlings	Number	-	-	10,000	10,000	10,000	10,000
		Purchase of Agricultural materials and equipment for value Addition	Number	-	-	1	1	1	1

Programme	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 of a tea buying centre	Number	1	1	1	1	1	1
		Construction of Office Block	Number	-	-	1	1	-	-
		Completion of a tea buying centre	Number	-	-	1	1	1	1
		Empowerment: Purchase of certified beans	KG	-	-	6,250	6,250	6,250	6,250
		Purchase of certified maize seeds	KG	6,700	6,700	6,666	6,600	6,600	6,600
		Purchase of certified onion seeds Luseti	Number	-	-	100	100	100	100
		Purchase of avocado seedlings	Number	-	-	10,000	10,000	10,000	10,000
Programme: Wambugu ATC									
		Farm enterprises maintained	No, of farm enterprises maintained	5	5	6	6	7	8
		Renovated and refurbished building	No. of buildings renovated and refurbished	0	0	1	1	1	0
		Hatchery established	No. of hatcheries established	0	0	1	1	0	0
		Zero grazing unit established	No. of zero grazing units established	0	0	1	1	0	0
		Potato seeds produced	No. of acres under potato crop	3	3	5	5	5	5

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Programme	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: AMS Narumoru									
Development of Agricultural Land for Crop Production	AMS Naromoru	Procured Chisel plough and Disc plough	No. of implements procured	1	1	1	0	1	1
		Rehabilitated Farm Machinery and Implements	No. of Machinery and Implements rehabilitated	4	3	2	2	1	1
		Procured fuel for production	No. of Litres procured	10,000	10,000	4,070	10,000	10,000	10,000
		Constructed Machinery shed	No. of Machinery shed constructed	0	0	0	1	0	0
Programme: Livestock Production									
Provision of extension Services to Livestock farmers	Directorate of Livestock Production	Offices infrastructure improved	No of offices constructed/renovated	1	1	0	1	1	1
		Improved livestock housing	No of zero grazing units established/completed	0	0	1	1	0	0
		Improved office furniture	No. of office furniture and fittings purchased	24	24	55	60	60	60
		Chicks procured and distributed	No of improved chicks procured and distributed	54,000	54,000	51,515	60000	60000	60000
		Goats procured and distributed	No of dairy goats procured and distributed	50	50	0	0	600	600
Programme: Veterinary Services									
Breeding disease surveillance and control	Directorate of veterinary services	Procured straws of semen	No. procured	25,000	25,000	25,000	25,000	25,000	25,000
		Procured straws of semen	No. procured	25,000	25,000	25,000	25,000	25,000	25,000
		Procured Motorcycles	No. of motorcycles procured	-	-	-	-	5	5
		Established Leather Development centre	No. of leather development centre established	-	1	1	1	1	1

Programme	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
		Rehabilitated slaughterhouse	No. of slaughterhouse rehabilitated	-	-	-	1	1	1
		Procured No. of Vaccines	No. of vaccines procured	221,850	221,850	221,850	230,000	230,000	230,000
		Procured Anitrac devices	No. of Anitrac **devices** procured	-	-	6,666	13,333	13,333	13,333
Programme: Fisheries Development and Management									
Provision of extension services to fish farmers: Establishment of an Aquapark at Wambugu ATC	Directorate of Fisheries		No of Meter square of liners procured and distributed	0	0	3,000	2,500	2,500	2,500
			No of Kgs of fish feeds procured and distributed	0	0	3,000	8,000	12,000	20,000
			No of fish ponds established	0	0	10	5	10	10
			No of fingerlings procured and distributed	0	0	15,000	140,000	500,000	500,000

TRADE, COOPERATIVES, CULTURE AND TOURISM

Part A. Vision
A competitive economy with sustainable and equitable social-economic development.

Part B. Mission
To promote innovative and transformative economic interventions for investment promotion, enhanced growth, and sustainable development.

Part C. Performance Overview and Background for Programme(s) Funding

Performance Review

The sector direction in terms of performance has been and still remains as to;

- Develop markets for economic growth
- Promote fair trading environments and consumer protection

- Enhance investment and promote regional economic integration
- Enhance industrial and enterprise development
- Develop and promote tourism and cultural heritage for increased economic growth.
- Strengthen the cooperative movement

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	49,825,025	45,497,383	91.31	106,003,199	95,781,007	90.36
2023/24	79,491,515	74,752,396	94.04	203,357,870	125,726,228	61.83
2024/25	68,053,631	62,162,673	91.34	110,502,269	89,583,108	81.07
Total	**197,370,171**	**182,412,452**	**92.42**	**419,863,338**	**311,090,343**	**74.09**

Major achievements for the period and expenditure trends;

- In the expenditure period the department trained staff on trainer of trainer's course which was aimed and improving the training mandate of the department in both Co-operative and trade development sectors.

- In the expenditure period the department continued to implement the Nyeri County Enterprise Development Fund Act which has facilitated affordable financing to small and medium businesses in Nyeri County with a total Portfolio of Ksh 98M. This initiative has directly benefited **289** business traders within the expenditure period, enabling them to access crucial financial support for their enterprises.

- The department has continued to improve the business environment for traders by completing renovations, repairs and construction of public markets. In the expenditure period the department Constructed Gitunduti Market stalls, Ihwagi feed mixing Phase 1 store, installed prepaid meters at Karatina Market Hub phase 1, Constructed Nairutia market phase 11, Ithekahuno pit latrine, roofing of walkways at Mudavadi Market, Othay Mitumba Market.

- In the expenditure period the department promoted trade and local businesses, through organizing trade fairs such as the ASK show, providing SMEs and the business community with opportunities to showcase their products and services, as well as to build market linkages.

- In pursuit of consumer protection and fair-trade practices, the weights and measures unit within the Department of Trade conducted spot checks, inspections, and verifications of **10,521** weighing and measuring trade equipment within Nyeri County. These activities, conducted across 211 trading centers and premises, generated revenue of Kshs **3,860,000.**

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- In the expenditure period the department of trade has settled **1,200** traders. The Department continues to improve trading environment for traders in markets by providing better roofing, better floors, solar lighting and providing water.

- In the expenditure period the department of trade Industries infrastructure development- to promote and establish industries the department has embarked on the construction of the CAIP (County Aggregation and Industrial Park) which will serve as a game changer in agriculture produce aggregation and value addition enhancing market access and processing.

- The department has continued to promote Investment in the period of expenditure by compiling and print the third volume of Nyeri county Investment profile.

- Through tourism development the department held **6th** Annual Cultural and tourism festivals. The festivals enabled youth, men and women from the county to showcase their talents and invocations in creative art industry.

- The department trained 500 cooperative Leaders and management on governance and financial literacy.

- In the expenditure period the department registered 10 New Co-operative societies

- In the expenditure period the department the organized auditions for innovations and talents which attracted 50 innovations and 500 talents.

Constraints and challenges in budget implementation

- Inadequate funding has resulted to incomplete projects thus, hampering the department's development efforts.
- Delayed disbursement of funds has further exacerbated challenges in project implementation, slowing down progress and impacting the timely delivery of services.

Part D: Programme Objectives

	PROGRAMME	OBJECTIVE
1.	General administration and policy development and Implementation	Ensure timely efficient and effective delivery of public services and Access to information relating to trading, industrialization, Investment, Culture and Tourism.
2.	Tourism Development	To promote and develop tourism in Nyeri County for increased economic growth as well as market tourism attractions sites in the county.
3.	Culture and Arts	To promote and develop all aspects of visual arts, performing arts and educate the public on all aspects of tangible and intangible cultural heritage
4.	Trade Development	To develop wholesale and retail markets infrastructure as critical to achievement of the projected 10% economic growth in vision 2030
5.	Cooperative Development	To strengthen Cooperative movement through Capacity Building to enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Co-operatives Management						

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SP1.1 Cooperatives Management Services	6,972,389	6,801,351	12,639,389	6,385,500	6,704,775	7,040,014
Total Expenditure of Programme 1	**6,972,389**	**6,801,351**	**12,639,389**	**6,385,500**	**6,704,775**	**7,040,014**
Programme 2: Culture and arts						
SP 2. 1 Cultural Management	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure of Programme 2	**1,000,000**	**990,250**	**1,000,000**	**3,000,000**	**3,150,000**	**3,307,500**
Programme 3: Tourism Development						
SP 3. 1 Promotion of Tourism	9,650,000	9,289,719	10,900,000	9,896,000	10,390,800	10,910,340
Total Expenditure of Programme 3	**9,650,000**	**9,289,719**	**10,900,000**	**9,896,000**	**10,390,800**	**10,910,340**
Programme 4: Trade Promotion						
SP 4. 1 Trade Promotion	160,933,511	131,850,104	394,558,501	214,447,946	225,170,343	236,428,860
Total Expenditure of Programme 4	**160,933,511**	**131,850,104**	**394,558,501**	**214,447,946**	**225,170,343**	**236,428,860**
Total Expenditure of Vote -------	**178,555,900**	**148,931,424**	**419,097,890**	**233,729,446**	**245,415,918**	**257,686,714**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**68,053,631**	**57,597,890**	**58,729,446**	**61,665,918**	**64,749,214**	**58,888,389**
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	19,970,130	19,385,441	14,514,389	13,514,389	14,190,108	14,899,614
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	**110,502,269**	**90,043,035**	**361,500,000**	**175,000,000**	**183,750,000**	**192,937,500**
Acquisition of Non-Financial Assets	48,817,851	28,626,108	46,000,000	11,000,000	11,550,000	12,127,500
Capital Transfers to Government Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	19,317,147	19,192,372	15,500,000	14,000,000	14,700,000	15,435,000
Total Expenditure of Vote ……	**178,555,900**	**148,931,424**	**419,097,890**	**233,729,446**	**245,415,918**	**257,686,714**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Co-operatives Management						
Current Expenditure	**4,039,389**	**3,883,841**	**3,639,389**	**2,385,500**	**2,504,775**	**2,630,014**
Compensation to Employees						
Use of goods and services	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**2,933,000**	**2,917,510**	**9,000,000**	**4,000,000**	**4,200,000**	**4,410,000**
Acquisition of Non-Financial Assets	1,000,000	986,000	7,000,000	2,000,000	2,100,000	2,205,000
Capital Transfers to Govt. Agencies						
Other Development	1,933,000	1,931,510	2,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	**6,972,389**	**6,801,351**	**12,639,389**	**6,385,500**	**6,704,775**	**7,040,014**
Sub-Programme 1: Cooperatives Management Services						
Current Expenditure	**4,039,389**	**3,883,841**	**3,639,389**	**2,385,500**	**2,504,775**	**2,630,014**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Compensation to Employees						
Use of goods and services	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**2,933,000**	**2,917,510**	**9,000,000**	**4,000,000**	**4,200,000**	**4,410,000**
Acquisition of Non-Financial Assets	1,000,000	986,000	7,000,000	2,000,000	2,100,000	2,205,000
Capital Transfers to Govt. Agencies						
Other Development	1,933,000	1,931,510	2,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	**6,972,389**	**6,801,351**	**12,639,389**	**6,385,500**	**6,704,775**	**7,040,014**
Programme 2: Culture and arts						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**1,000,000**	**990,250**	**1,000,000**	**3,000,000**	**3,150,000**	**3,307,500**
Acquisition of Non-Financial Assets				1,000,000	1,050,000	1,102,500
Capital Transfers to Govt. Agencies						
Other Development	1,000,000	990,250	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	**1,000,000**	**990,250**	**1,000,000**	**3,000,000**	**3,150,000**	**3,307,500**
Sub-Programme 1: Cultural Management						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**1,000,000**	**990,250**	**1,000,000**	**3,000,000**	**3,150,000**	**3,307,500**
Acquisition of Non-Financial Assets				1,000,000	1,050,000	1,102,500
Capital Transfers to Govt. Agencies						
Other Development	1,000,000	990,250	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	**1,000,000**	**990,250**	**1,000,000**	**3,000,000**	**3,150,000**	**3,307,500**
Programme 3: Tourism Development						
Current Expenditure	**4,650,000**	**4,310,604**	**3,900,000**	**3,896,000**	**4,090,800**	**4,295,340**
Compensation to Employees						
Use of goods and services	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**5,000,000**	**4,979,115**	**7,000,000**	**6,000,000**	**6,300,000**	**6,615,000**
Acquisition of Non-Financial Assets			2,000,000	1,500,000	1,575,000	1,653,750
Capital Transfers to Govt. Agencies						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Other Development	5,000,000	4,979,115	5,000,000	4,500,000	4,725,000	4,961,250
Total Expenditure	**9,650,000**	**9,289,719**	**10,900,000**	**9,896,000**	**10,390,800**	**10,910,340**
Sub-Programme 1: Promotion of Tourism						
Current Expenditure	**4,650,000**	**4,310,604**	**3,900,000**	**3,896,000**	**4,090,800**	**4,295,340**
Compensation to Employees						
Use of goods and services	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**5,000,000**	**4,979,115**	**7,000,000**	**6,000,000**	**6,300,000**	**6,615,000**
Acquisition of Non-Financial Assets			2,000,000	1,500,000	1,575,000	1,653,750
Capital Transfers to Govt. Agencies						
Other Development	5,000,000	4,979,115	5,000,000	4,500,000	4,725,000	4,961,250
Total Expenditure	**9,650,000**	**9,289,719**	**10,900,000**	**9,896,000**	**10,390,800**	**10,910,340**
Programme 4: Trade Promotion						
Current Expenditure	**59,364,242**	**50,693,944**	**50,058,501**	**52,447,946**	**55,070,343**	**57,823,860**
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	11,280,741	11,190,996	6,975,000	7,232,889	7,594,533	7,974,260
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	**101,569,269**	**81,156,160**	**344,500,000**	**162,000,000**	**170,100,000**	**178,605,000**
Acquisition of Non-Financial Assets	47,817,851	27,640,108	37,000,000	6,500,000	6,825,000	7,166,250
Capital Transfers to Govt. Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	11,384,147	11,291,497	7,500,000	5,500,000	5,775,000	6,063,750
Total Expenditure	**160,933,511**	**131,850,104**	**394,558,501**	**214,447,946**	**225,170,343**	**236,428,860**
Sub-Programme 1: Trade Promotion						
Current Expenditure	**59,364,242**	**50,693,944**	**50,058,501**	**52,447,946**	**55,070,343**	**57,823,860**
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	11,280,741	11,190,996	6,975,000	7,232,889	7,594,533	7,974,260
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	**101,569,269**	**81,156,160**	**344,500,000**	**162,000,000**	**170,100,000**	**178,605,000**
Acquisition of Non-Financial Assets	47,817,851	27,640,108	37,000,000	6,500,000	6,825,000	7,166,250
Capital Transfers to Govt. Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	11,384,147	11,291,497	7,500,000	5,500,000	5,775,000	6,063,750
Total Expenditure	**160,933,511**	**131,850,104**	**394,558,501**	**214,447,946**	**225,170,343**	**236,428,860**
Total Expenditure of Vote ……	**178,555,900**	**148,931,424**	**419,097,890**	**233,729,446**	**245,415,918**	**257,686,714**

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Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
	POSITION TITLE	JG	AUTHORIZED	IN POSITION	Approved Estimates 2024/25	First Supplementary Estimates 2025/26	Projected Estimates 2026/27	2027/28
Administration	CECM	T	1	1	5,510,000	5,510,000	5,785,500	6,074,775
	Chief Officer	S	1	1	2,648,646	2,648,646	2,781,078	2,920,132
	Salary Arrears					2,131,556	0	0
	Assistant office administrator	J	1	1	571,200	571,200	599,760	629,748
	Chief Clerical Officer	J	2	1	636,591	636,591	668,421	701,842
	Administrative assistant	Scale	1	1	995,855	995,855	1,045,648	1,097,930
	Support staff	SCALE 13	1	1	657,671	657,671	690,555	725,082
	Supplies chain Management Assistant	K	1	1	630,000	630,000	661,500	694,575
	Assistant Supply Chain	H	1	1	414,404	414,404	435,124	456,880
	Chief driver	H	1	1	414,404	414,404	435,124	456,880
	Driver 11	F	1	1	381,862	381,862	400,955	421,003
	Driver III	D	1	1	282,042	282,042	296,144	310,951
	Driver III	D	1	1	282,042	282,042	296,144	310,951
	Driver III	D	1	1	282,042	282,042	296,144	310,951
Trade Development & Regulation	County Trade Director	R	1	1	2,563,068	2,563,068	2,691,221	2,825,782
	Principal Trade Officer	N	1	1	1,573,932	1,573,932	1,652,629	1,735,260
	Chief Trade Development Officer	M	1	1	1,096,370	1,096,370	1,151,189	1,208,748
	Senior Trade Officer	L	1	1	701,659	701,659	736,742	773,579
	Trade Development Officer 1	K	1	1	790,394	790,394	829,914	871,409
	Trade Development Officer II	J	3	1	636,591	636,591	668,421	701,842
	Support Staff	C	6	6	1,958,552	1,958,552	2,056,480	2,159,304
	Support Staff	B	1	1	278,734	278,734	292,671	307,304
	Messenger	B	1	1	278,734	278,734	292,671	307,304
	Chief Weights and Measures officer	M	1	1	701,659	701,659	736,742	773,579
	Weights & Measures II	J	2	2	1,166,445	1,166,445	1,224,767	1,286,006
	Assistant Weights and Measures officer	J	1	1	655,591	655,591	688,371	722,789
Enterprise Development Tourism Development	Principal enterprise development officer	N	1	1	1,073,932	1,073,932	1,127,629	1,184,010
	County Director Tourism	R	1	1	2,742,226	2,742,226	2,879,337	3,023,304
	Senior Tourism officer	L	1	1	1,096,370	1,096,370	1,151,189	1,208,748
	Tourism Officer	J	1	1	655,591	655,591	688,371	722,789
	Cultural Officer 1	K	1	1	790,394	790,394	829,914	871,409
	Support staff	B	1	1	285,481	285,481	299,755	314,743
	Support staff	B	1	1	285,481	285,481	299,755	314,743
Cooperative Development	Director Cooperative Development	R	1	1	2,456,855	2,456,855	2,579,698	2,708,683
	Chief Co-operative Officer	M	1	1	739,659	739,659	776,642	815,474
	Chief Assistant Cooperative Officer	M	3	3	1,265,953	1,265,953	1,329,251	1,395,713
	Senior assistant Cooperative officer	L	1	1	896,370	896,370	941,189	988,248
	Principal Cooperative Auditor	p	1	1	1,324,358	1,324,358	1,390,576	1,460,105
	Chief Cooperative Auditor	M	1	1	701,659	701,659	736,742	773,579
	Cooperative Auditor 1	K	1	1	745,643	745,643	782,925	822,071
	Risk and Compliance Officer	K	1	1	745,684	745,684	782,968	822,117
	Chief Clerical Officer	J	1	1	636,591	636,591	668,421	701,842

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Delivery Unit	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
	POSITION TITLE	JG	AUTHORIZED	IN POSITION	Approved Estimates 2024/25	First Supplementary Estimates 2025/26	Projected Estimates 2026/27	2027/28
	Senior Clerical Officer	H	1	1	532,766	532,766	559,404	587,375
Totals					43,083,501	45,215,057	45,237,676	47,499,560

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/2028

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: General Administration and Policy development and implementation **Outcome: To improve service delivery**									
SP1.2 Infrastructure and civil works	Trade Administration	Rehabilitation and Maintenance of Trade Headquarters	No. of Office Rehabilitated and maintained	0	0	0	1	2	3
		Construction of secured Trade HQ store	No of stores constructed	0	0	0	1	1	1
Programme 2: Tourism Development **Outcome: Increased tourism activities**									
SP2.1 Promotion of Tourism	Tourism	Nyeri county Cultural and Tourism festival	-No of Exhibitors	35	40	40	50	60	70
		Tourism festival	-No of Cultural groups participate	10	8	8	8	8	8
			No of Participants in Mr and Miss tourism event	40	32	32	35	38	40
		Mau-mau day celebrations	No events	2	2	2	2	2	2
		World Tourism Day	No of events	1	1	1	1	1	1
		Specialized Equipment for Mapping	Number of equipment procured	1	1	2	3	4	6
SP2.2 Infrastructure Development	Tourism	-Tourism Attraction Sites opened	-No of Tourism sites opened	1	0	0	1	2	2
Programme 3: Culture and Arts **Outcome: Increased cultural activities**									
SP3.1 Cultural management	Culture	Annual Innovation and Talent festival held	-No of Innovations show cased			40	50	60	70
			-No of Talents identified	300	300	400	600	700	800

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Renovation of Culture center Washrooms	No of washrooms renovated	1	0	1	2	3	4
		Training Visual Artists	No of Visual artist trained	10	10	10	20	30	40
Programme 4: Cooperative Development **Outcome: A strong and vibrant co-operative movement**									
SP: 4:1 Cooperative development and management	Co-operative Development	Cooperative alliance day celebration	-No of Cooperative societies participating	90	85	95	100	100	105
		Cooperative alliance day celebration	- No of exhibitors	35	40	40	45	45	45
		Capacity building of co-operatives	No of co-operative trained	25	30	30	45	50	60
		Co-operative societies supported with value addition equipment	Number of co-operatives	1	1	1	2	2	2
Programme 5: Trade Development **Outcome: Improved business environment**									
SP 5.3 Other infrastructure and civil works (Construction and Routine Markets maintenance and Trade office repair)	Trade	Rehabilitate and maintain Market infrastructure	No of market rehabilitated and maintained	2	2	1	4	6	8
SP 5.3 Industrial development	Trade	Industrial Park and special zones developed	Number of parks and zones	1	0	1	1	1	1

EDUCATION, TRAINING AND DEVOLUTION

Part A. Vision

A globally competitive education, training and devolution affairs that are innovative and focused for sustainable development.

Part B. Mission

To provide, promote and coordinate quality education, training and devolution affairs for sustainable social – economic development.

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Part C. Performance Overview and Background for Programme(s) Funding

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	297,344,783	295,064,348	99.23	41,000,000	36,960,152	90.15
2023/24	503,686,187	499,805,063	99.23	110,214,814	62,173,048	56.41
2024/25	470,692,113	431,223,231	91.61	108,687,341	72,099,445	66.34
Total	**1,271,723,083**	**1,226,092,642**	**96.41**	**259,902,155**	**171,232,645**	**65.88**

Major Achievements for the period

During the period under review, the following were achieved.

- Upgrading of ECDE centers infrastructure
- Recruitment and capacity building of employees.
- ECDE teaching & learning and instructional materials provided
- Vocational Training Centers offering National Vocational Certificate in Education and Training (NVCET) and National Industrial Training Authority (NITA) exams were assisted with examination materials.
- Capacity building workshops for Vocational Training Centers Managers

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27

S/No	Constraints/Challenges FY 2022-23 F/Y 2025/26	Remedy for FY 2026/2027
1.	Inadequate means of transport in the department	Provide two extra double cabin vehicles with a minimum capacity of four passengers each.
2.	Lengthy procurement and payment procedures	Ensure timely implementation of the approved procurement plan
3.	Inadequate office spaces and sanitary facilities	Look for more office space and improve on the available sanitary facilities, staff to share office in the meantime
4.	Shortage of working tools and equipment	Procure enough
5.	Shortage of furniture and storage facilities	Provide and maintain furniture and existing storage facilities
6.	Shortage of VTC instructors	Recruit more to close the gap.

Major services/outputs to be provided in MTEF period 2026/27 – 2028/29 and the inputs required

The following are the major services/outputs to be provided

- Capacity building of departmental staff
- Upgrade and expand VTC and ECDE infrastructure
- Rebrand Vocational Training Centers.

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- Provide training tools and equipment for VTCs and learning/instructional materials for ECDE centers
- Recruit and maintain adequate teaching force for VTCs
- Provide outdoor play equipment for ECDE centers
- Appoint BOM members every three years and capacity build them.
- Increase Elimu Fund Bursaries.
- Allocate a vehicle to each sub-county to improve efficiency and effectiveness in service delivery.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	General administration and policy development and implementation	To ensure efficiency in departmental administration, policy development and implementation and improve access to education and retention of learners.
P2	ECDE Management	To provide a holistic childhood development and education
P3	Youth Training and Development	To improve effectiveness and efficiency in vocational education and training
P4	Resource Mobilization and Donor Support	To strengthen county performance in the financing, management, coordination and accountability for resources

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: General administration and policy Development and implementation						
SP1.1 Administrative Support Services	416,141,147	415,457,062	505,618,413	416,550,647	437,378,179	459,247,088
Total Expenditure of Programme 1	**416,141,147**	**415,457,062**	**505,618,413**	**416,550,647**	**437,378,179**	**459,247,088**
Programme 2: ECDE Management						
SP 2. 1 ECDE Management	83,934,176	49,842,680	103,765,000	38,905,966	40,851,264	42,893,828
Total Expenditure of Programme 2	**83,934,176**	**49,842,680**	**103,765,000**	**38,905,966**	**40,851,264**	**42,893,828**
Programme 3: Youth Training and Development						
SP 3. 1 Youth Training and Development	33,804,131	30,665,904	51,810,000	42,760,000	44,898,000	47,142,900
Total Expenditure of Programme 3	**33,804,131**	**30,665,904**	**51,810,000**	**42,760,000**	**44,898,000**	**47,142,900**
Programme 4: Resource Mobilization and Donor Support						
SP 4. 1 Donor Support Services	45,500,000	7,998,880	397,000,000	395,000,000	414,750,000	435,487,500
Total Expenditure of Programme 4	**45,500,000**	**7,998,880**	**397,000,000**	**395,000,000**	**414,750,000**	**435,487,500**
Total Expenditure of Vote -------	**579,379,454**	**503,964,526**	**1,058,193,413**	**893,216,613**	**937,877,444**	**984,771,316**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**470,692,113**	**560,043,413**	**465,066,613**	**488,319,944**	**512,735,941**	**431,865,081**

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Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	66,084,666	27,307,157	65,435,966	56,785,966	59,625,264	62,606,528
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent				4,150,000	4,357,500	4,575,375
Capital Expenditure	**108,687,341**	**72,099,445**	**498,150,000**	**428,150,000**	**449,557,500**	**472,035,375**
Acquisition of Non-Financial Assets	93,090,741	56,504,445	115,150,000	405,150,000	425,407,500	446,677,875
Capital Transfers to Government Agencies	15,596,600	15,595,000	373,000,000	15,000,000	15,750,000	16,537,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure of Vote ……	**579,379,454**	**503,964,526**	**1,058,193,413**	**893,216,613**	**937,877,444**	**984,771,316**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	**Approved Budget 2024/25**	**Actual Expenditure 2024/25**	**Baseline**	**Estimates**	**Projected Estimates**	
			Estimates 2025/26	**2026/27**	**2027/28**	**2028/29**
Programme 1: General administration and policy Development and implementation						
Current Expenditure	**416,141,147**	**415,457,062**	**505,618,413**	**412,550,647**	**433,178,179**	**454,837,088**
Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	11,533,700	10,899,138	11,010,966	8,420,000	8,841,000	9,283,050
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent						
Capital Expenditure				**4,000,000**	**4,200,000**	**4,410,000**
Acquisition of Non-Financial Assets				4,000,000	4,200,000	4,410,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**416,141,147**	**415,457,062**	**505,618,413**	**416,550,647**	**437,378,179**	**459,247,088**
Sub-Programme 1: Administrative Support Services						
Current Expenditure	**416,141,147**	**415,457,062**	**505,618,413**	**412,550,647**	**433,178,179**	**454,837,088**
Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	11,533,700	10,899,138	11,010,966	8,420,000	8,841,000	9,283,050
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent						
Capital Expenditure				**4,000,000**	**4,200,000**	**4,410,000**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Acquisition of Non-Financial Assets				4,000,000	4,200,000	4,410,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**416,141,147**	**415,457,062**	**505,618,413**	**416,550,647**	**437,378,179**	**459,247,088**
Programme 2: ECDE Management						
Current Expenditure	**5,562,252**	**5,120,017**	**5,615,000**	**5,255,966**	**5,518,764**	**5,794,703**
Compensation to Employees						
Use of goods and services	5,562,252	5,120,017	5,615,000	5,105,966	5,361,264	5,629,328
Current Transfers Govt. Agencies						
Other Recurrent				150,000	157,500	165,375
Capital Expenditure	**78,371,924**	**44,722,663**	**98,150,000**	**33,650,000**	**35,332,500**	**37,099,125**
Acquisition of Non-Financial Assets	78,371,924	44,722,663	98,150,000	33,650,000	35,332,500	37,099,125
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**83,934,176**	**49,842,680**	**103,765,000**	**38,905,966**	**40,851,264**	**42,893,828**
Sub-Programme 1: ECDE Management						
Current Expenditure	**5,562,252**	**5,120,017**	**5,615,000**	**5,255,966**	**5,518,764**	**5,794,703**
Compensation to Employees						
Use of goods and services	5,562,252	5,120,017	5,615,000	5,105,966	5,361,264	5,629,328
Current Transfers Govt. Agencies						
Other Recurrent				150,000	157,500	165,375
Capital Expenditure	**78,371,924**	**44,722,663**	**98,150,000**	**33,650,000**	**35,332,500**	**37,099,125**
Acquisition of Non-Financial Assets	78,371,924	44,722,663	98,150,000	33,650,000	35,332,500	37,099,125
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**83,934,176**	**49,842,680**	**103,765,000**	**38,905,966**	**40,851,264**	**42,893,828**
Programme 3: Youth Training and Development						
Current Expenditure	**3,488,714**	**3,289,122**	**4,310,000**	**4,760,000**	**4,998,000**	**5,247,900**
Compensation to Employees						
Use of goods and services	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**30,315,417**	**27,376,782**	**47,500,000**	**38,000,000**	**39,900,000**	**41,895,000**
Acquisition of Non-Financial Assets	14,718,817	11,781,782	17,000,000	15,000,000	15,750,000	16,537,500
Capital Transfers to Govt. Agencies	15,596,600	15,595,000	20,500,000	15,000,000	15,750,000	16,537,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	**33,804,131**	**30,665,904**	**51,810,000**	**42,760,000**	**44,898,000**	**47,142,900**
Sub-Programme 1: Youth Training and Development						
Current Expenditure	**3,488,714**	**3,289,122**	**4,310,000**	**4,760,000**	**4,998,000**	**5,247,900**
Compensation to Employees						
Use of goods and services	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**30,315,417**	**27,376,782**	**47,500,000**	**38,000,000**	**39,900,000**	**41,895,000**
Acquisition of Non-Financial Assets	14,718,817	11,781,782	17,000,000	15,000,000	15,750,000	16,537,500
Capital Transfers to Govt. Agencies	15,596,600	15,595,000	20,500,000	15,000,000	15,750,000	16,537,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	**33,804,131**	**30,665,904**	**51,810,000**	**42,760,000**	**44,898,000**	**47,142,900**
Programme 4: Resource Mobilization and Donor Support						
Current Expenditure	**45,500,000**	**7,998,880**	**44,500,000**	**42,500,000**	**44,625,000**	**46,856,250**
Compensation to Employees						
Use of goods and services	45,500,000	7,998,880	44,500,000	38,500,000	40,425,000	42,446,250
Current Transfers Govt. Agencies						
Other Recurrent				4,000,000	4,200,000	4,410,000
Capital Expenditure			**352,500,000**	**352,500,000**	**370,125,000**	**388,631,250**
Acquisition of Non-Financial Assets				352,500,000	370,125,000	388,631,250
Capital Transfers to Govt. Agencies			352,500,000			
Other Development						
Total Expenditure	**45,500,000**	**7,998,880**	**397,000,000**	**395,000,000**	**414,750,000**	**435,487,500**
Sub-Programme 1: Donor Support Services						

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	**45,500,000**	**7,998,880**	**44,500,000**	**42,500,000**	**44,625,000**	**46,856,250**
Compensation to Employees						
Use of goods and services	45,500,000	7,998,880	44,500,000	38,500,000	40,425,000	42,446,250
Current Transfers Govt. Agencies						
Other Recurrent				4,000,000	4,200,000	4,410,000
Capital Expenditure			**352,500,000**	**352,500,000**	**370,125,000**	**388,631,250**
Acquisition of Non-Financial Assets				352,500,000	370,125,000	388,631,250
Capital Transfers to Govt. Agencies			352,500,000			
Other Development						
Total Expenditure	**45,500,000**	**7,998,880**	**397,000,000**	**395,000,000**	**414,750,000**	**435,487,500**
Total Expenditure of Vote ……	**579,379,45 4**	**503,964,526**	**1,058,193,413**	**893,216,613**	**937,877,444**	**984,771,316**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution		Member- County Executive Committee	1	1	1	1	1	1
Education, Training and Devolution		Chief Officer	1	1	1	1	1	1
Education, Training and Devolution	Education & Training	Director Education & Training	1	1	1	1	1	1
Education, Training and Devolution	Elimu fund	Director -Accounting Services	1	1	1	1	1	1
Education, Training and Devolution	Devolution	Director- Devolution & Resource Mobilization	1	0	0	1	1	1
Education, Training and Devolution	Administration Services	Deputy Director Human Resource Management & Development	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Devolution	Assistant Director-Devolution & Resource Mobilization	1	0	0	1	1	1
Education, Training and Devolution	Education & Training	Assistant Director - Education	4	1	1	4	4	4
Education, Training and Devolution	Education & Training	Principal Education Officer	8	8	8	8	8	8
Education, Training and Devolution	Education & Training	Principal Youth Training Officer	2	2	2	2	2	2
Education, Training and Devolution	Education & Training	Principal Youth Polytechnic Instructor	10	0	0	10	10	10
Education, Training and Devolution	Education & Training	Chief Youth Polytechnic Instructor	15	12	12	15	15	15
Education, Training and Devolution	Education & Training	Senior Youth Polytechnic Instructor	10	5	5	10	10	10
Education, Training and Devolution	Education & Training	Youth Polytechnic Instructor I	30	30	30	30	30	30
Education, Training and Devolution	Education & Training	Graduate ECDE Teacher III	5	0	0	5	5	5
Education, Training and Devolution	Education & Training	Senior Assistant ECDE Teacher III	1	1	1	1	1	1
Education, Training and Devolution	Devolution	Public Communication Officer	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Senior Office Administrative Assistant	2	2	2	2	2	2
Education, Training and Devolution	Administration services	Principal Clerical Officer	3	1	1	3	3	3

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Education & Training	Youth Polytechnic Instructor II/III	40	36	36	40	40	40
Education, Training and Devolution	Education & Training	ECDE Teacher II	80	72	72	72	72	72
Education, Training and Devolution	Education & Training	Senior Assistant ECDE Teacher III	1	1	1	1	1	1
Education, Training and Devolution	Administration Services	Accountant II	1	1	1	1	1	1
Education, Training and Devolution	Administration Services	Chief Clerical Officer	2	2	2	2	2	2
Education, Training and Devolution	Administration Services	Principal Driver	2	1	1	2	2	2
Education, Training and Devolution	Education & Training	Assistant ECDE Teacher I/II	530	526	526	526	526	526
Education, Training and Devolution	Administration Services	Assistant Office Administrator	1	0	0	1	1	1
Education, Training and Devolution	Administration Services	Chief Driver	1	1	1	1	1	1
Education, Training and Devolution	Education & Training	Assistant ECDE Teacher III	210	198	198	210	210	210
Education, Training and Devolution	Administration Services	Senior Support Staff Supervisor	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Clerical Officer II	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Driver II/III	2	1	1	2	2	2

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Administration Services	Senior Support Staff	3	3	3	3	3	3
Education, Training and Devolution	Administration Services	Support Staff I	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Support Staff I	3	2	2	3	3	3
Education, Training and Devolution	Education & Training	Nursery School Teacher III	1	1	1	0	0	0
Education, Training and Devolution	Administration Services	Clerical Officer [4]	1	1	1	0	0	0
Total Funded Positions			**983**	**913**	**913**	**969**	**969**	**969**

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Part I: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/28

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/ 25	Actual Achievement 2024/2 5	Target (Base line) 2025 /26	Target 2026/27	Target 2027/ 8	Target 2028/29
Programme 1: General administration and policy Development and implementation Programme									
SP1:1 Administrative Support Services	Administration	Salaries Paid	Number of employees. Staff remunerated				394,607,447	414,337,819	435,054,710
Programme 2: ECDE Management									
SP 2:1 ECDE Management	Early childhood development	Child friendly schools	Increased enrolment				20,000	21,000	22,000
Programme 3: Youth Training and Development									
SP3:1 Youth Training and Development	Vocational Training	Skilled youth for job creation	Proportion of Increment in enrolment and skilled youth joining labor and job market				2,500	3,000	3,500

WATER, ENVIRONMENT & CLIMATE CHANGE

Part A. Vision
Sustainable access to quality, safe and adequate water in a clean, secure climate resilient environment.

Part B. Mission
To promote, conserve, protect and enhance climate resilient environment and improve access to water for sustainable development.

Strategic Objectives
The strategic objectives of this sector are:
- To increase access to water for domestic and irrigation systems.
- To promote conservation and protection of water sources.
- Enhance environmental conservation and management
- To mobilize financial and human resources towards enhanced climate mitigation, adaptation and low carbon development pathway.
- To build resilience of communities against the effects of climate change.

Part C. Performance Overview and Background for Programme(s) Funding

Performance Review

The water sectoral goals have always been to:
- Conservation of water catchment areas and flood flows
- Increase water storage capacity.
- Exploitation of ground water potential
- Reduction of Non-Revenue Water
- Extension of pipelines
- Inclusive of modern farming methods in the design for irrigation projects

Departmental achievements for the period and expenditure trends.

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	73,914,777	72,697,858	98.35	181,985,300	113,208,586	62.21
2023/24	85,659,595	79,254,389	92.52	337,597,215	189,300,159	56.07
2024/25	78,118,595	74,509,133	95.38	376,917,752	162,856,840	43.21
Total	**237,692,967**	**226,461,380**	**95.27**	**896,500,267**	**465,365,585**	**51.91**

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Directorate of Water and Irrigation

The department has been involved in construction of water infrastructure in the county that include water storage tanks, extension of water pipeline for different water projects in the county, supply of water storage tank (5m^3 and 10m^3). Extension of the community water-based project has been ongoing where about 70km worth of pipe network was constructed in the previous 2025/2026 FY. Minor irrigation will be practiced at institutional level at around 1/16 an acre per institution.
The department has also held meetings with other partners like, National Irrigation Authority, IFAD Nairobi fund, Tana Water Works Development Agency, National Agricultural Value development Project (NAVCDP), National Water Harvesting and Storage Authority (NWHSA), National Drought Management Authority (NDMA) in order to request for project funding of water Projects. The stakeholders have been very responsive and water issues both domestic and minor irrigation, have been addressed in various areas.
During the 2026/2027 financial year the department is looking forward to acquiring funding from, National Water Harvesting and storage Authority, National Irrigation Authority, UTaNRMP (IFAD project), and Tana water works Development Agency (TWWDA) as various project proposals have been forwarded for consideration.
Investors' presence in the water sector has been encouraged through public-private partnerships
Directorate of Environment and Climate Change

Achievements

The Directorate had its focus on enhancing environmental management in the County. This was done and achieved through:

a) Environmental Planning, Management and Conservation

- 60 environmental impact assessment were undertaken for various environmental projects
- 50 youth representatives trained on environmental Sustainability
- Creation of awareness in environmental conservation and management through celebrating international environmental days such as World Environment Day, the World Water Day (March 23 , 2026), and World Wetlands Day among others.

b) Forest Conservation and Management

- 50,000 assorted tree seedlings were planted within the financial year with support from various stakeholders including RODI, FAUNA &FLORA,KFS, KENGEN, UTNWTF among others
- 7 foresters undertook a paramilitary training at Londiani forestry college
- 8 tree nurseries were established together with community groups with the county providing them with polytubes and technical expertise
- 2,900 fruit tree seedlings were planted throughout the county through the department
- Conducted sensitization barazas on Participatory Forest Management Plan (PFMP) development for Karima and Tumutumu Forests
- forest restoration project was undertaken at Tumutumu Forest

c) Climate Change

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- 30 Ward Climate Change Planning Committee Meetings were conducted in all wards across the county.
- Under the Financing Locally Led Climate Action (FLLoCA) program, the following projects were implemented:
  - (i) Construction of 5 solar driers at the Ichamara, Giathugu, Njuriga, Rwarai and Kiamwangi Coffee factories.
  - (ii) Construction of 2 Water Intakes for the Tetu Aberdare Water and Sewerage Company and for Zaina Muhoya Water Users Association in to increase water accessibility for the citizens.
  - (iii) Desilting of Ragati Old Intake Weir for Water Supply
  - (iv) Construction of a 25M3 masonry tank, installation of solar panels and water distribution pipelines for Kanyama Borehole.
  - (v) Drilling and equipping of Kirika Water Project to enhance the water supply.
  - (vi) Construction of a Water reservoir Tank at the Embaringo Water Project in Gatarakwa Ward.
  - (vii) Construction of a fodder reserve facility at Watuka Co-Operatives Society
  - (viii) Kamuchiru in Mukurweini Central, Gachie Springs in Rugi, Karumaruma Springs in Iriani Ward
  - (ix) Last mile water pipeline distribution for the Mwiyogo Water project

Constraints and Challenges:
Some of the challenges and constraints experienced in the budget implementation include:

- Complexities in procurement procedures
- Lack of Directorate supervision vehicles
- Insufficient office space for environmental and climate change officers
- Late disbursement of funds for donor programs

Mitigation strategies

- Increase in resource allocation to the Directorate
- Training and capacity building of all levels of staff and pre-qualified consultant on procurement processes, procedures, and Terms of References (TORs)
- Procurement of inspection/ supervision vehicle
- Allocation of office space for the Directorate staff

Major Services/output in the Medium-Term Period FY 2026/27 – 2028/2029
The Directorate seeks to:

- Have sustainably managed natural resources – forests, water etc.- through increasing environmental awareness community trainings as well environmental inspections and patrols.
- Fully comply with environmental management standards for the sake of its citizenry through regular inspections, patrols and monitoring.
- Undertake projects geared towards increasing community resilience and adaptation while reducing vulnerability to effects of climate change.

Part D: Programme Objectives

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S/No.	Programme	Strategic Objective
P1	Water Resource Management	Extension of water services and Improving irrigation activities
P2	Environment and Natural resources Management and Protection	To enhance environmental conservation, protection, and Management.
P3	Climate Change	Promoting climate change mitigation, adaptation and building resilience.

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Water Resource Management						
SP1.1 Water Services	91,461,322	80,231,432	86,878,677	160,184,342	168,193,559	176,603,237
Total Expenditure of Programme 1	**91,461,322**	**80,231,432**	**86,878,677**	**160,184,342**	**168,193,559**	**176,603,237**
Programme 2: Environment and Climate Change						
SP 2. 1 Environment Conservation, Protection and Management	2,170,000	1,949,980	10,617,249	8,005,000	8,405,250	8,825,513
Total Expenditure of Programme 2	**2,170,000**	**1,949,980**	**10,617,249**	**8,005,000**	**8,405,250**	**8,825,513**
Programme 3: Resource Mobilization and Donor Support						
SP 3. 1 Donor Support Services	361,405,025	206,641,817	181,417,041	194,256,212	203,969,023	214,167,474
Total Expenditure of Programme 3	**361,405,025**	**206,641,817**	**181,417,041**	**194,256,212**	**203,969,023**	**214,167,474**
Total Expenditure of Vote -------	**455,036,347**	**288,823,229**	**278,912,967**	**362,445,554**	**380,567,832**	**399,596,223**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**78,118,595**	**76,361,373**	**77,249,855**	**79,397,430**	**83,367,302**	**87,535,667**
Compensation to Employees	63,619,523	63,010,142	63,619,523	66,767,098	70,105,453	73,610,726
Use of goods and services	14,149,072	13,003,631	13,030,332	12,030,332	12,631,849	13,263,441
Current Transfers Govt. Agencies						
Other Recurrent	350,000	347,600	600,000	600,000	630,000	661,500
Capital Expenditure	**376,917,752**	**187,237,080**	**226,887,888**	**283,048,124**	**297,200,530**	**312,060,557**
Acquisition of Non-Financial Assets	29,674,285	16,206,647	28,982,249	95,538,429	100,315,350	105,331,118
Capital Transfers to Government Agencies	340,285,507	164,476,073	194,905,639	186,009,695	195,310,180	205,075,689
Other Development	6,957,960	6,554,360	3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure of Vote ……	**455,036,347**	**263,598,453**	**304,137,743**	**362,445,554**	**380,567,832**	**399,596,223**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Water Resource Management						
Current Expenditure	**65,271,227**	**64,153,335**	**61,478,677**	**69,145,913**	**72,603,209**	**76,233,369**
Compensation to Employees	57,043,577	56,443,569	55,473,345	63,390,581	66,560,110	69,888,116
Use of goods and services	7,977,650	7,462,166	5,805,332	5,555,332	5,833,099	6,124,754
Current Transfers Govt. Agencies						
Other Recurrent	250,000	247,600	200,000	200,000	210,000	220,500
Capital Expenditure	**26,190,095**	**16,078,097**	**25,400,000**	**91,038,429**	**95,590,350**	**100,369,868**
Acquisition of Non-Financial Assets	26,190,095	16,078,097	23,900,000	91,038,429	95,590,350	100,369,868
Capital Transfers to Govt. Agencies			1,500,000			
Other Development						
Total Expenditure	**91,461,322**	**80,231,432**	**86,878,677**	**160,184,342**	**168,193,559**	**176,603,237**
Sub-Programme 1: Water Services						
Current Expenditure	**65,271,227**	**64,153,335**	**61,478,677**	**69,145,913**	**72,603,209**	**76,233,369**
Compensation to Employees	57,043,577	56,443,569	55,473,345	63,390,581	66,560,110	69,888,116
Use of goods and services	7,977,650	7,462,166	5,805,332	5,555,332	5,833,099	6,124,754
Current Transfers Govt. Agencies						
Other Recurrent	250,000	247,600	200,000	200,000	210,000	220,500
Capital Expenditure	**26,190,095**	**16,078,097**	**25,400,000**	**91,038,429**	**95,590,350**	**100,369,868**
Acquisition of Non-Financial Assets	26,190,095	16,078,097	23,900,000	91,038,429	95,590,350	100,369,868
Capital Transfers to Govt. Agencies			1,500,000			
Other Development						
Total Expenditure	**91,461,322**	**80,231,432**	**86,878,677**	**160,184,342**	**168,193,559**	**176,603,237**
Programme 2: Environment and Climate Change						
Current Expenditure	**2,170,000**	**1,949,980**	**2,535,000**	**2,005,000**	**2,105,250**	**2,210,513**
Compensation to Employees						
Use of goods and services	2,070,000	1,849,980	2,335,000	1,905,000	2,000,250	2,100,263
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	200,000	100,000	105,000	110,250
Capital Expenditure			**8,082,249**	**6,000,000**	**6,300,000**	**6,615,000**
Acquisition of Non-Financial Assets			5,082,249	4,500,000	4,725,000	4,961,250

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Capital Transfers to Govt. Agencies						
Other Development			3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure	**2,170,000**	**1,949,980**	**10,617,249**	**8,005,000**	**8,405,250**	**8,825,513**
Sub-Programme 1: Environment Conservation, Protection and Management						
Current Expenditure	**2,170,000**	**1,949,980**	**2,535,000**	**2,005,000**	**2,105,250**	**2,210,513**
Compensation to Employees						
Use of goods and services	2,070,000	1,849,980	2,335,000	1,905,000	2,000,250	2,100,263
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	200,000	100,000	105,000	110,250
Capital Expenditure			**8,082,249**	**6,000,000**	**6,300,000**	**6,615,000**
Acquisition of Non-Financial Assets			5,082,249	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development			3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure	**2,170,000**	**1,949,980**	**10,617,249**	**8,005,000**	**8,405,250**	**8,825,513**
Programme 3: Resource Mobilization and Donor Support						
Current Expenditure	**10,677,368**	**10,258,058**	**13,236,178**	**8,246,517**	**8,658,843**	**9,091,785**
Compensation to Employees	6,575,946	6,566,573	8,146,178	3,376,517	3,545,343	3,722,610
Use of goods and services	4,101,422	3,691,485	4,890,000	4,570,000	4,798,500	5,038,425
Current Transfers Govt. Agencies						
Other Recurrent			200,000	300,000	315,000	330,750
Capital Expenditure	**350,727,657**	**171,158,983**	**193,405,639**	**186,009,695**	**195,310,180**	**205,075,689**
Acquisition of Non-Financial Assets	3,484,190	128,550				
Capital Transfers to Govt. Agencies	340,285,507	164,476,073	193,405,639	186,009,69 5	195,310,180	205,075,68 9
Other Development	6,957,960	6,554,360				
Total Expenditure	**361,405,025**	**181,417,041**	**206,641,817**	**194,256,212**	**203,969,023**	**214,167,474**
Sub-Programme 1: Donor Support Services						
Current Expenditure	**10,677,368**	**10,258,058**	**13,236,178**	**8,246,517**	**8,658,843**	**9,091,785**
Compensation to Employees	6,575,946	6,566,573	8,146,178	3,376,517	3,545,343	3,722,610
Use of goods and services	4,101,422	3,691,485	4,890,000	4,570,000	4,798,500	5,038,425
Current Transfers Govt. Agencies						
Other Recurrent			200,000	300,000	315,000	330,750
Capital Expenditure	**350,727,657**	**171,158,983**	**193,405,639**	**186,009,695**	**195,310,180**	**205,075,689**

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Acquisition of Non-Financial Assets	3,484,190	128,550				
Capital Transfers to Govt. Agencies	340,285,507	164,476,073	193,405,639	186,009,69 5	195,310,180	205,075,68 9
Other Development	6,957,960	6,554,360				
Total Expenditure	**361,405,025**	**181,417,041**	**206,641,817**	**194,256,212**	**203,969,023**	**214,167,474**
Total Expenditure of Vote ……	**455,036,347**	**263,598,453**	**304,137,743**	**362,445,554**	**380,567,832**	**399,596,223**

Part H: Details of Staff Establishment by Organization Structure

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2023/24			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHOR-IZED	IN POSITION	Approved Supplementary Estimates 2024/25	First Supplementary 2025/26	2026/27	2027/28
1	County Executive Committee Member	T	1	1	6,260,000	6,260,000	6,573,000	6,901,650
2	Chief Officer	S	1	1	235,330.00	235,330.00	247,097	259,451
	Salary Arrears					3,047,575	0	0
	DIRECTORATE OF IRRIGATION							
1	Director Irrigation Services	R	1	-	2,460,316.00	2,460,316.00	2,460,316.00	2,583,332
2	Deputy Director Irrigation Water Management	Q	1	0	2,935,480.00	2,935,480.00	3,082,254	3,236,367
3	Assistant Director Irrigation Water Management/Chief Superintending Engineer (Irrigation)	P	8	0	1,805,440	1,805,440	1,895,712	1,990,498
4	Principal Irrigation Water Management/Principal Superintendent (Irrigation)	N	5	4	5,413,440.00	5,413,440.00	5,684,112	5,968,318
5	Chief Assistant Irrigation Water Management/ Superintending Engineer (Irrigation)/Chief Irrigation Water Management	M	7	5	5,910,260.00	5,910,260.00	5,515,260	5,620,020
6	Assistant Engineer I (Irrigation)/ Senior Irrigation Water Management/Senior Assistant Irrigation Water Management	L	15	0	-	-	-	-
7	Assistant Engineer II (Irrigation)/Irrigation Water Management Officer/Chief Irrigation Water Management Assistant/Assistant Irrigation Water Management Officer I	K	3	3	2,239,200.00	2,239,200.00	2,308,320.00	2,380,320.00
8	Surveyor	K	2	1	2,239,200.00	2,239,200.00	2,351,160	2,468,718

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2023/24			EXPENDITURE ESTIMATES		
	POSITION TITLE	**JOB GROUP**	**AUTHOR-IZED**	**IN POSITION**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
9	Assistant Irrigation Water Management Officer II/Senior Inspector (Irrigation)/Senior Irrigation Water Management Assistant	J	1	-	-	-	-	-
	Senior Superintendent Mechanical	L	7	1	1,216,320.00	1,216,320.00	1,249,320	1,249,320
10	Senior Charge Hand	K	6	6	5,094,720.00	5,094,720.00	5,094,720	5,094,720
11	Artisan I	H	1	1	518,760.00	518,760.00	518,760	518,760
12	Artisan II	G	0	0	-	-	-	-
	Total							
	DIRECTORATE OF WATER SERVICES							
1	Director Water Services	R	1	0	208,370	208,370	208,370	218,789
2	Deputy Director Planning & Design	Q	0	1	-	-	-	-
3	Deputy Director Operation & Maintenance	Q	0	1	-	-	-	-
4	Deputy Director monitoring and evaluation	Q	1	1	-	-	-	-
5	Assistant Directors (Senior Principal Superintendents)	P	1	0	-	-	-	-
6	Principal Superintendents	N	4	0	-	-	-	-
7	Senior Superintending Hydrologist/Principal Hydrologist Assistant Principal Superintendent Ground Water	N	1	0	-	-	-	-
8	Superintending Hydrologist/Chief Hydrologist Assistant/Chief Superintendent Ground Water	M	1	0	-	-	-	-
9	Chief Superintendent Ground Water	M	3	0	-	-	-	-
10	Senior Hydrologist Assistant	L	1	0	-	-	-	-
11	Senior Superintendent Ground Water	L	3	0	-	-	-	-
12	Superintendent Ground Water	K	3	0	-	-	-	-
13	Chief Ground Water Assistant	J	1	0	-	-	-	-
14	Senior Ground Water Assistant	H	1	1	530,560.00	530,560.00	557,088	584,942
15	Chief Lab Technologist	M	1	0	-	-	-	-
16	Senior Lab Technologist	L	1	0	-	-	-	-
17	Senior Superintendents	L	17	0	-	-	-	-
18	Engineers, Superintendents	K	3	0	-	-	-	-
19	GIS Analyst	K	2	0	-	-	-	-

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DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2023/24			EXPENDITURE ESTIMATES		
	POSITION TITLE	**JOB GROUP**	**AUTHOR-IZED**	**IN POSITION**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
20	Senior Inspector Water Engineering	J	2	0	-	-	-	-
21	Senior Inspector Water and Sewerage	J	1	0	-	-	-	-
22	Chief Water Surface Assistant	J	3	0	-	-	-	-
23	Senior Surface Water Assistant	H	2	2	1,061,120.00	1,061,120.00	1,114,176	1,169,885
24	Water Bailiff I	G	3	0	-	-	-	-
25	Water Bailiff II	E	3	0	-	-	-	-
26	Inspector Water and Sewerage	H	3	3	1,343,280.00	1,343,280.00	1,410,444	1,480,966
27	Charge hand	H	5	1	522,760.00	522,760.00	548,898	576,343
28	Artisan I	G	3	0	-	-	-	-
29	Artisan II	F	4	0	-	-	-	-
30	Artisan III	E	4	0	-	-	-	-
31	Water Supply Operator I	H	1	1	530,560.00	530,560.00	557,088	584,942
32	Water Supply Operator I	G	3	0	-	-	-	-
33	Water Supply Operator II	F	3	1	352,560.00	352,560.00	370,188	388,697
34	Water Supply Operator III	E	3	0	-	-	-	-
35	Meter reader I	G	1	0	-	-	-	-
36	Meter reader II	F	1	0	-	-	-	-
	Total		**51**	**76**				
	ADMINISTRATIVE SERVICES							
1	Director of Administrative Services	R	1	0	-	-	-	-
2	Deputy Director of Administrative Services	Q	1	0	-	-	-	-
3	Assistant Director Administrative Services	P	1	0	-	-	-	-
4	Principal Administrative Services	N	1	0	-	-	-	-
5	Economist	K-M	1	0	-	-	-	-
6	ICT Officer	K	1	0	-	-	-	-
7	Accountant	J-K	1	1	731,880.00	731,880.00	768,474	806,898
8	Assistant Director, Office Administrative Services (Secretarial services)	P	1	0	-	-	-	-
9	Principal Assistant Office Administrators/Principal Office Administrators	N	2	0	-	-	-	-
10	Chief Office Administrators/Chief Assistant Office Administrators	M	2	0	-	-	-	-
11	Senior Office Administrators/senior Assistant Office Administrators	L	2	0	-	-	-	-
12	Senior Office Administrators I	K	1	0	-	-	-	-
13	Office Administrators II/ Assistant Office Administrators II	J	2	0	-	-	-	-

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DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2023/24			EXPENDITURE ESTIMATES		
	POSITION TITLE	**JOB GROUP**	**AUTHOR-IZED**	**IN POSITION**	**Approved Supplementary Estimates 2024/25**	**First Supplementary 2025/26**	**2026/27**	**2027/28**
14	Assistant Office Administrators III/ Office Administrative Assistant III	H	2	0	853,600.00	853,600.00	896,280	941,094
15	Office Administrative Assistant III	G	1	0	-	-	-	-
	Copy Typist 3	D	1	1	704,850.00	704,850.00	704,850.00	704,850.00
16	Senior Human Resource Management Assistant	L	2	0	977,520.00	977,520.00	1,008,120.00	1,042,320.00
	Human Resource Management Assistant	K	2	1	-	-	-	-
17	Human Resource Management Officer	J	1	0	-	-	-	-
	Human Resource Management Assistant III	H	1	1	704,850.00	704,850.00	740,093	777,097
18	Supply Chain Management Officer I	K	1	1	977,520.00	977,520.00	1,026,396	1,077,716
19	Supply Chain Management Assistant II	J	1	0	-	-	-	-
20	Supply Chain Management Assistant	H	1	0	-	-	-	-
21	Principal Clerical Officer	K	4	-	731,880.00	731,880.00	768,474	806,898
22	Chief Clerical Officers	J	8	1	-	-	-	-
23	Senior Clerical Officers	H	14	0	-	-	-	-
24	Clerical Officers I	G	8	1	455,560.00	455,560.00	478,338	502,255
25	Clerical Officers II	F	2	0	-	-	-	-
26	Senior Telephone Operator	H	1	0	-	-	-	-
27	Telephone Operator	G	1	1	522,760.00	522,760.00	548,898	576,343
28	Principal Driver	J	2	0	-	-	-	-
29	Chief Driver	H	1	0	-	-	-	-
30	Senior Driver	G	1	0	-	-	-	-
31	Driver I	F	1	0	-	-	-	-
32	Driver II	E	2	1	331,900.00	331,900.00	348,495	365,920
33	Driver III	D	5	3	958,820.00	958,820.00	1,006,761	1,057,099
34	Plant Operator	D	2	0	-	-	-	-
35	Cleansing Supervisor I	G	4	1	474,600.00	474,600.00	498,330	523,247
36	Cleansing Supervisor II	F	1	0	-	-	-	-
37	Cleansing Supervisor IIB	E	1	0	-	-	-	-
38	Cleansing Supervisor III	D	2	0	-	-	-	-
39	Support Staff I	A	2	2	997,717.00	997,717.00	1,047,603	1,099,983
40	Laborer	B	2	2	1,006,700.00	1,006,700.00	1,057,035	1,109,887
	*ICT Officer	To be provided by Department of Education Information and ICT						
	Directorate of Environment and Natural Resources							
1.	Director Environment and Natural Resources	R	1	0	2,378,220.00	2,378,220.00	2,497,131	2,621,988
2.	Assistant Director Environment & Natural Resources	CSG 7	1	0	-	-	-	-
3.	Principal Environment Officer	CSG 8	1	0	-	-	-	-

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DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2023/24		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHOR-IZED	IN POSITION	Approved Supplementary Estimates 2024/25	First Supplementary 2025/26	2026/27	2027/28
4.	Senior Environment Officer	CSG 9	10	0	-	-	-	-
5.	Environment Field Officer I	CSG 10	1	0	696,600.00	696,600.00	731,430	768,002
6.	Environment Field Officer II	CSG 11	10	8	7,214,080.00	7,214,080.00	7,574,784	7,953,523
7.	Forester	CSG 11	10	2	4,031,040.00	4,031,040.00	4,232,592	4,444,222
8.	Environment Assistant	CSG 12	10	0	-	-	-	
9.	Forest Guards JG "E"	CSG 14	7	0	-	-	-	-
	**Accountant*	*To be provided by Department of Finance*						
	**Human Resource Management Officer*	*To be provided by Department of Public Service Management*						
	**Supply Chain Management Officer*	*To be provided by Department of Finance*						
	**Economist*	*To be provided by Department of Economic planning*						
	TOTAL				**63,619,523**	**63,619,523**	**66,800,499**	**70,140,524**

Part I: Summary of the programme Outputs and Performance Indicators for FY 2026/27-2028/2029

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027/8	Target 2028/29
Programme 1: Water Resource Management **Outcome: Increased adequate, affordable, safe and clean water**									
SP1.1increase water services	Water services	Water Distribution network increased in Nyeri county	Km of pipeline constructed	85	90	100	120	130	140
			No. of intakes constructed	0	1	2	2	3	3
			No of Dams/Pans rehabilitated	1	2	3	3	4	4

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027 / 8	Target 2028/29
			No of medium Dams constructed	0	0	1	1	1	2
			No. of new boreholes Sunk and equipped	2	3	4	6	6	8
SP 1.2 Increased water storage	Water services	Construction of storage works in Nyeri county	No. of tanks constructed/Rehabilitated	4	5	5	3	4	5
			No of Plastic Tanks purchased and issued (5m3)	60	80	100	150	160	170
SP 1.3 Improved water quality	Water services	Water treatment plants constructed	No. of Water Treatment Works constructed	0	0	0	1	1	1
			No. of Power installation at the treatment works	0	0	0	1	1	1
			Nos. of Improvement of waste water drainage at the treatment works and line supply connection	0	0	0	1	1	1
SP 1.4 Increased sewerage coverage	Water services	Extension of sewer lines in Nyeri county major towns	-No. of acres Procured for sewage treatment works	0	0	0	10	10	10
SP 1.5 Reduced cost of operations	Water services	Installation of solar panels at drilled borehole sites in Nyeri county	-No of boreholes equipped with renewable energy sources	2	3	4	4	6	8
SP 1.6 Financial support		Collaboration with key stakeholders in the sector to enhance delivery of services	-No. of Promoted strong collaborations with national government, donors, communities and private public	4	6	6	6	6	6

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027/8	Target 2028/29
			partnership scenarios						
SP 1.7 Improved Food security	Irrigation services	Increased land under irrigation in Nyeri county	-No of Acres under irrigation	600	1000	250	250	300	350
Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**			**Target (Baseline) 2023/24**	**Target 2023/24**	**Target 2024/25**	**Target 2025/26**
Programme 2: Environment, Planning, Management and Conservation									
Sub Programme 2.1: Environmental Planning, Management and Conservation									
SP 2.1.1 Environmental Impact Assessments (EIA/ Environmental Audits (EA)	Environment and Natural Resources	To promote sustainable use and management of the environment	No. of EIAs/EAs	35	15	30	40	50	60
SP 2.1.2 Celebration of world environmental days	Environment and Natural Resources	Environmental awareness campaigns and sensitization forums held	No of environmental days held	0	2	2	2	3	3
SP 2.1.3 Training of youth community groups on environmental sustainability/ green growth	Environment and Natural Resources	Environmental sensitization forums held	No. of training Forums held	0	1	2	2	2	2
SP 2.1.4 Green Spaces establishment	Environment and Natural Resources	Greening projects undertaken	No. of green parks	0	1	1	1	2	2
Programme 3: Forest Conservation and Management									
Sub Programme 3.1: Forest Management									
SP 3.1.1 County Greening	Environment and Natural Resources	Fruit tree production enhanced	No. of fruit trees planted (000s)	5,714	7,000	10,000	15,000	20,000	25,000
Programme 4: Climate Change									
Sub Programme 4.1: Climate change									
SP 4.1.1 Purchase of vehicle	Climate change	Enhanced supervision and monitoring of climate resilience projects	No of vehicles purchased	0	1	2	1	1	1

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Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027/8	Target 2028/29
SP 4.1.2 Environmental Impact Assessments	Climate change	Environmental Impact Assessments conducted	No. of EIAs/EAs	0	20	20	20	20	20
SP 4.1.3 Establishment of solar dryers in coffee factories	Climate change	Coffee solar dryers established	No. of solar dryers	4	2	2	2	4	4
SP 4.1.4 Rehabilitation of Riparian zones	Climate change	Riparian Zones rehabilitated	No. of zones	0	1	1	1	1	1
SP 4.1.5 Development of Climate Smart Water Infrastructure for climate change adaptation	Climate change	Climate-smart water infrastructure developed	No. of climate-smart water infrastructure	0	2	2	2	2	2

COUNTY ASSEMBLY

Part A. Vision

To be an effective, efficient & transformative Assembly

Part B. Mission

To provide efficient and effective oversight, representation, and law-making functions for the welfare of the people of Nyeri County.

Part C. Performance Overview and Background for Programme(s) Funding

Mandate of the Office

The County Assembly is mandated with the role of oversight, representation and law-making functions.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	762,713,387	732,583,524	96.05	50,000,000	995,384	1.99
2023/24	805,714,253	774,304,754	96.10	50,000,000	18,949,568	37.90
2024/25	741,925,715	708,735,839	95.53	54,700,000	17,354,773	31.73
Total	**2,310,353,355**	**2,215,624,117**	**95.90**	**154,700,000**	**37,299,725**	**24.11**

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Major achievements for the period 2022/23 – 2024/25

- Carried out induction and capacity buildings for the members of the Third Assembly and staff.
- Issued staff car and mortgage loans
- Passed over 10 bills into law.
- Discussed over 80 motions.
- Passed various regulations
- Conducted various field visits, committee hearings, plenary sittings and public participations forums.
- Recruited and inducted newly recruited staff for improved delivery of services.
- Renovated various non-residential buildings
- Provided secure and conducive work environment.
- Installation of CCTV cameras to enhance security
- Completion of Hon. Speakers' official residence
- Approved various planning documents.

Constraints and challenges in budget implementation and how they will be addressed

- Delayed exchequer releases by the National Treasury.
- Inadequate IT Infrastructure I.e. Network connection failure
- Slow roll out of the e-Government procurement process.
- Inadequate resources to undertake development projects.

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

- Landscaping work at Hon. Speakers official residence to enhance the value and improve functionality of the outdoor space.
- Perimeter wall at Hon Speakers to improve security.
- Chamber and offices refurbishments for conducive working environment.
- Civil works to enhance various infrastructural requirements.
- Equipping the Hon. Speakers' official residence to enhance oversight.
- Purchase of motor vehicles to enhance logistics in the oversight role

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Legislation, Representation and Oversight	To enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/2029 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Legislation, Representation and Oversight						
SP 1.1 Legislation, Representation and Oversight	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588
Total Expenditure of Programme 1	**796,625,715**	**726,090,612**	**740,551,514**	**826,126,610**	**867,432,941**	**910,804,588**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	**741,925,715**	**708,735,839**	**710,551,514**	**776,126,610**	**814,932,941**	**855,679,588**
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	**54,700,000**	**17,354,773**	**30,000,000**	**50,000,000**	**52,500,000**	**55,125,000**
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote ……	**796,625,715**	**726,090,612**	**740,551,514**	**826,126,610**	**867,432,941**	**910,804,588**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Legislation, Representation and Oversight						
Current Expenditure	**741,925,715**	**708,735,839**	**710,551,514**	**776,126,610**	**814,932,941**	**855,679,588**
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	**54,700,000**	**17,354,773**	**30,000,000**	**50,000,000**	**52,500,000**	**55,125,000**
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote ……	**796,625,715**	**726,090,612**	**740,551,514**	**826,126,610**	**867,432,941**	**910,804,588**
Sub-Programme 1: Legislation, Representation and Oversight						
Current Expenditure	**741,925,715**	**708,735,839**	**710,551,514**	**776,126,610**	**814,932,941**	**855,679,588**
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	**54,700,000**	**17,354,773**	**30,000,000**	**50,000,000**	**52,500,000**	**55,125,000**
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote ……	**796,625,715**	**726,090,612**	**740,551,514**	**826,126,610**	**867,432,941**	**910,804,588**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Assembly	**Administration**	Clerk	1	1				
		Deputy Clerk 2	1	2				
	Committee Services	Deputy Director - LPCS	1	1				
		Assistant Director - LPCS	2	2				
		Principal Clerk Assistant	4	1				
		Chief Clerk Assistant	2	2				
		Senior Clerk Assistant	3	1				
	Finance and Accounts	Director Finance	1	1				
		Deputy Director - Finance & Accounting Services	1	1				
		Senior Principal Supply Chain Management Officer	1	1				
		Principal Accountant	1	1				
		Chief Accountant	1	1				
		Accountant II	1	1				
		Senior Principal Fiscal Analyst	1	1				
		Chief Fiscal Analyst	1	1				
		Supply Chain Management Assistant I	1	1				
		Supply Chain Management Officer II	1	1				

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26 Funded Positions	2026/27 Positions to be Funded	2027/28 Projection Positions to be Funded	2028/29 Projection Positions to be Funded
		Supply Chain Management Assistant III	1	1				
	Human Resource and Administration	Director HR& Adm	1	1				
		Deputy Director - ADM	1	1				
		Assistant Director - HRM&D	1	1				
		Assistant Director - Administration	1	1				
		Chief Office Administrator	1	1				
		Chief HRM&D Officer	1	1				
		HRM Assistant II	1	1				
		Administration Officer II	1	1				
		Personal Secretary	1	1				
		Personal Assistant	1	1				
		Principal Driver II	2	2				
		Records Management Officer I	1	1				
		Records Management Assistant 2	1	1				
		Front Office Assistant III	2	2				
		Chief Driver	1	1				
		Senior Driver	2	2				
		Escort To Speaker	2	2				
		Senior Principal Support Staff	3	3				
		Senior Clerical Officer	1	1				
		Catering Supervisor	1	1				
		Senior Cook	1	1				
		Cook	1	1				
		Waiter III	1	1				
		Driver 2	2	2				
	Information Services	Director Information Services	1	1				
		Chief ICT Officer	1	1				
		Chief Hansard Officer	2	2				
		Senior Public Communications Officer	1	1				
		Senior ICT Officer	1	1				
	Internal Audit	Chief Principal Internal Auditor	1	1				
	Sergeant-at-Arms	Chief Sergeant- At-Arms	1	1				
		Principal Sergeant-At- Arms	2	2				
		Senior Sergeant- At-Arms I	1	1				

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Senior Sergeant- At-Arms II	1	1				
		Sergeant-At-Arms I	3	3				
		Commissionaire I	1	1				
	Legal Services	Senior Legal Clerk	1	1				
	Legislation, Representation & Oversight	Hon. Speaker	1	1				
		Deputy Speaker	1	1				
		MCAs	41	41				
		CASB Members	2	2				
		Gardener	1	1				
		Cook	1	1				
		Tea Person	1	1				
		Personal Secretary	42	42				
		Messenger	42	42				
		Security Person	42	42				
	Total Funded Positions		**247**	**243**				

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Legislation, Representation and Oversight **Outcome: Harmony in delivery of services for both internal and external stakeholders**									
SP 1: Legislation, Representation and Oversight	County Assembly	Plenary sittings	No. of sittings	185	195	190	200	210	250
		Committees' meetings	No. of committee meetings held	175	200	182	200	208	220
		Bills	No of bills approved	18	6	20	25	30	50
		Motions	No of motions approved	44	82	48	52	56	60
		Regulations	No of regulations approved	19	19	25	36	47	50

COUNTY PUBLIC SERVICE BOARD

Part A. Vision

To be a trend-setting, ethical and dynamic institution that enables the delivery of quality public service

Part B. Mission

To support and enable Nyeri County Government deliver professional, ethical and efficient services through a transformed public service.

Part C. Performance Overview and Background for Programme(s)

Mandate of the Board

- To establish and abolish offices in the county public service;
- Appoint persons to hold or act in offices of the county public service including in the Boards of cities and urban areas within the county and to confirm appointments;
- Exercise disciplinary control over, and remove, persons, holding or acting in those offices as provided for under this Part;
- Prepare regular reports for submission to the county assembly on the execution of the functions of the Board;
- Promote in the county public service the values and principles referred to in Articles 10 and 232;
- Evaluate and report to the county assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service;
- Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties;
- Advise the county government on human resource management and development;
- Advice county government on implementation and monitoring of the national performance management system in counties
- Make recommendations to the Salaries and Remuneration Commission, on behalf of the county government, on the remuneration, pensions, and gratuities for county public service employees.

Expenditure trends

This section shows the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	39,828,187	39,405,775	98.94	8,000,000	7,891,800	98.65
2023/24	47,477,641	46,708,457	98.38	6,000,000	3,430,700	57.18
2024/25	47,843,913	47,542,369	99.37	6,000,000	5,907,387	98.46
Total	**135,149,741**	**133,656,601**	**98.90**	**20,000,000**	**17,229,887**	**86.15**

Achievements of the Board

The following were the major achievements of the Board:

1. **Staff Promotions**

In the financial years 2023/24 and 2024/25, the Board undertook staff promotion for officers in the common establishment and outside Common establishment across all the departments. This was meant to address staff stagnation, career progression, staff morale, and productivity. The Board promoted one hundred and eight (108) officers whose promotion falls under common establishment in the years under review while 990 staff were promoted outside the common establishment.

2. **Staff Redesignations, Integration and Harmonization.**

The Board undertook staff redesignations, integration, and harmonization for all eligible staff across all departments. The objective was to align the staff with the skills they possess and be placed in the right job. The Board redesignated, integrated, and harmonized 167 officers as shown below.

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3. Training and Development

The County Government Policy ensures continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them to create and seize opportunities for social advancement, economic growth and individual fulfillment. The Board approved training of officers after they were duly approved at the departmental level;

Level of training	No. of Officers in FY 2025/26	No. of officers in FY 2024/25
Fellowship programmed for doctors	1	1
Master's degree	1	-
Higher Diploma	15	11
Short Courses	2	13
Driver's refresher courses	2	1

4. Internship Recruitment

The Board recruited 200 interns in various cadres in 2024/25. The Internship program aims to equip fresh graduates with skills that will give them a competitive edge in the job market.

The major constraints/ challenges experienced are as follows.

a) Employees' turnover

The county government as highlighted before has had employees resigning to seek greener pastures to the other Counties as well as outside the Country. The high turnover often disrupts services delivery and creates staffing gaps. Recruitment of new employees is a costly affair therefore staff exit causes the County Government to incur recruitment expenses and loss of experienced staff. The Board envisages creating retention strategies that will ensure minimal employee turnover. i.e. staff promotions.

b) Limited training and capacity building opportunities

Due to limited resources, employees are unable to undertake continuous professional development programs. The continuous learning programmes ensure professionalism and keeping abreast on the best practices. To ensure employees are given an opportunity to train, the Board will consider undertaking physical and virtual training.

c) Adherence to Values and Principles of the Public Service.

There are cases of complacency in the implementation of Values and Principles of public service. The Board will undertake sensitization of all employees within the County on regulations, policies, prudent utilization of public resources and prompt service delivery. This will enable the citizenry of Nyeri to receive the intended benefits of Devolution.

d) Storage facility for applications

The Board is faced with challenges of storage, especially with applications that continue to occupy much of our registry. The Board has built new premises which is awaiting completion and refurbishment to accommodate the application records. Additionally, the Board has an e-

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recruitment and wealth declaration web-based system. The System will enhance efficiency as well as ease on records management.

e) Limited financial resources

The Board is faced with limited resources that cannot support all of its essential programmes. It will be critical that the Board's budget is improved so that these programmes are well supported

Major Services/Outputs in the Medium-Term period FY 2026/27 – 2028/29

a) Staff Establishment

The Board reviewed and coordinated approval of the county Staff Establishment after expiry of the previous one.

b) Workload analysis

The Board will be conducting the workload analysis to inform the optimal number of staff that is required to be in the staff establishment.

c) Skills Gap Analysis

The board has conducted a skills gap analysis which will help in developing a skills databank to take stock of what the County Government has and what it lacks in terms of skills.

d) Staff Promotions

The Board is committed to ensuring that promotion of all the officers due and eligible for promotion. However, promotions will be undertaken subject to availability of funds.

e) Building Board's premises

The Board is finalizing the refurbishment of offices and It is expected that the Board will be conducting interviews within the Board's premises rather than incurring costs when sourcing for interview's venue.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	General Administration and Human Resource Management	To ensure an efficient, effective and responsive public service.

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Programme 1: General Administration, policy development and implementation						
SP 1. 1 Administration and planning services	53,843,913	53,449,756	52,461,734	55,890,398	58,684,918	61,619,164
Total Expenditure	**53,843,913**	**53,449,756**	**52,461,734**	**55,890,398**	**58,684,918**	**61,619,164**

Part F. Summary of Expenditure by Vote and Economic Classification

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**47,843,913**	**47,592,369**	**46,461,734**	**47,890,398**	**50,284,918**	**52,799,164**
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	**6,000,000**	**5,907,387**	**6,000,00**	**8,000,000**	**8,400,00**	**8,820,000**
Acquisition of Non-Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**53,843,913**	**53,499,756**	**52,461,734**	**55,890,398**	**58,684,918**	**61,619,164**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: General Administration, policy development and implementation						
Current Expenditure	**47,843,913**	**47,592,369**	**46,461,734**	**47,890,398**	**50,284,918**	**52,799,164**
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	**6,000,000**	**5,907,387**	**6,000,00**	**8,000,000**	**8,400,00**	**8,820,000**
Acquisition of Non-Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**53,843,913**	**53,499,756**	**52,461,734**	**55,890,398**	**58,684,918**	**61,619,164**
Sub-Programme 1: Administration and planning services						
Current Expenditure	**47,843,913**	**47,592,369**	**46,461,734**	**47,890,398**	**50,284,918**	**52,799,164**
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	**6,000,000**	**5,907,387**	**6,000,00**	**8,000,000**	**8,400,00**	**8,820,000**
Acquisition of Non-Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**53,843,913**	**53,499,756**	**52,461,734**	**55,890,398**	**58,684,918**	**61,619,164**

Part H: Details of Staff Establishment by Organization Structure

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Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Public Service Board	County Public Service Board	Chairperson	1	1	1	1	1	1
		Vice Chairperson	1	1	1	1	1	1
		Board Members (4)	4	4	4	4	4	4
		Secretary	1	1	1	1	1	1
		Salary Arrears						
		Director HR	1	1	1	1	1	1
		Deputy Chief Legal Officer	1	0	0	0	0	0
		Principal Human Resource Officer	1	0	0	0	0	0
		Chief Officer Administrator	1	0	0	0	0	0
		Senior Human Resource & Management Officer	2	0	0	0	1	2
		Admin Officer	1	1	1	1	1	1
		Legal Officer	1	0	0	0	0	0
		Human Resource Management and Development	2	2	2	2	2	2
		Record Management Officer	1	0	0	0	0	0
		Legal Clerk	1	1	1	1	1	1
		ICT Officer	1	0	0	0	0	0
		Records Officer	1	1	1	1	1	1
		Clerical Officers (2)	2	1	1	1	1	1
		Clerical Officer I	1	0	0	0	0	0
		Clerical Officer II	2	1	1	1	1	1
		Drivers	2	0	0	0	0	0
		Drivers	3	2	2	2	2	2
		Support Staff	2	2	2	2	2	2
Total Funded Positions			**26**	**12**	**12**	**12**	**13**	**14**

Part I: Summary of the Programme Outputs and Performance Indicators *for FY 2026/2027-2028/29*

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027/8	Target 2028/29
General Administration, policy development and implementation									
Succession Management	CPSB	Staff Training	No. of Trained Staff	800		800	800	800	800
		Staff Promotion	No. of Staff Promoted	1,200		1,200	250	1,600	1,200
		Internship Programme	No. of interns	200		200	200	200	200
		Replacement of staff	No. of Staff recruited/replaced	250		250	100	100	100

SUBMITTED PBB FOR FY 26/27

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline)2025/26	Target 2026/27	Target 2027/8	Target 2028/29
		Skills Gap analysis	No. of Reports prepared/updated	1		1	1	1	1
		Development of Scheme of Service	No. of the scheme of services developed/reviewed				2	2	2
		Workload Analysis	No. of reports prepared and updated	1		1	1	1	1
		Updated staff establishment	Updated staff establishment	0		0	1	1	0
Service Delivery Innovation	CPSB	Automate service delivery processes	No of the Processes automated	1		1	1	3	3

ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

Part A: Vision
A leading sector in sustainable land management and infrastructural development for prosperity.

Part B: Mission
To implement an integrated framework for sustainable infrastructural development and management.

Part C. Performance Review including major achievements for the period and expenditure trends.

Expenditure trends
The table below provides the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	96,946,698	94,207,212	97.17	500,705,340	424,808,564	84.84
2023/24	88,276,107	71,295,317	80.76	559,692,917	506,913,808	90.57
2024/25	99,035,154	95,025,328	95.95	526,367,466	476,704,211	90.56
Total	**284,257,959**	**260,527,857**	**91.65**	**1,586,765,723**	**1,408,426,583**	**88.76**

Major Achievements

- Construction and civil works
- Road construction and improvement
- Installation and maintenance of street lighting and high-mast flood lighting
- Biogas Installation
- Bridges and culvert construction

SUBMITTED PBB FOR FY 26/27

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27.

a) Low staffing levels for technical and professional personnel. This shall be addressed through employment of some technical and professional personnel.

b) Delays in processing of tenders/quotations for projects, imprests, and payment of procured services. To be addressed through fast tracking procurement processes in theDepartment.

c) Poor maintenance of constructed roads. This shall be mitigated through additional funds.

d) Regular maintenance of streetlights and high mast flood lights in some areas delayed due to inadequate maintenance personnel and vehicles.

e) Unreliable transport for officers supervising project due to inadequate supervisory vehicles.

f) Long down time for equipment with mechanical problem. There shall be robust management/improvement of the county garage with additional mechanical personnel in the recruitment process.

Major services/outputs to be provided in MTEF period FY2026/27-2028/2029 and the inputs required

- Well maintained county roads
- Prompt and timely response to design, documentation, and supervision of civil works for other Departments
- Well, maintained public buildings/ offices
- Well maintained streetlights.
- Improved power connectivity to public institutions.
- Improve connectivity and accessibility by constructing

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	Road's development, maintenance and management	To develop a sustainable and climate resilient infrastructure and transport network
P2	Energy Sector Development	To provide reliable, affordable, and sustainable energy

Part E: Summary of Expenditure by Programmes, 2026/27-2028/2029

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Road's Development, Maintenance and Management						
SP 1. 1 Administration and planning services	0	0	12,450,000	10,123,220	10,629,381	11,160,850
SP 1.2 County access and feeder roads improvement	347,829,545	339,576,283	342,804,844	265,835,709	279,127,494	293,083,86 9
Total Expenditure for the Programme	**347,829,545**	**339,576,283**	**355,254,844**	**275,958,929**	**289,756,875**	**304,244,719**
Programme 2: Energy Sector Development						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Energy Management	277,573,075	266,140,035	236,625,402	247,693,200	260,077,860	273,081,753
Total Expenditure for the Programme	**277,573,075**	**266,140,035**	**236,625,402**	**247,693,200**	**260,077,860**	**273,081,753**
Total Expenditure	**625,402,620**	**605,716,318**	**591,880,246**	**523,652,129**	**549,834,735**	**577,326,472**

Part F. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**47,843,913**	**47,592,369**	**46,461,734**	**47,890,398**	**50,284,918**	**52,799,164**
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	34,374,310	34,184,223	28,283,160	29,333,160	30,799,818	32,339,809
Current Transfers Govt. Agencies						
Other Recurrent	1,150,000	1,177,200	550,000	100,000	105,000	110,250
Capital Expenditure	**526,367,466**	**507,336,701**	**498,936,242**	**426,936,242**	**448,283,054**	**470,697,207**
Acquisition of Non-Financial Assets	524,869,753	505,843,302	498,936,242	422,039,822	443,141,813	465,298,904
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399		4,896,420	5,141,241	5,398,303
Total Expenditure	**625,402,620**	**605,716,318**	**591,880,246**	**523,652,129**	**549,834,735**	**577,326,472**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: Road's development, maintenance and management						
Current Expenditure	**79,321,994**	**78,781,779**	**73,654,844**	**76,795,887**	**80,635,681**	**84,667,465**
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	14,661,150	14,586,385	8,994,000	9,513,160	9,988,818	10,488,259
Current Transfers Govt. Agencies						
Other Recurrent	1,150,000	1,177,200	550,000			
Capital Expenditure	**268,507,551**	**260,794,504**	**269,150,000**	**189,039,822**	**198,491,813**	**208,416,404**

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Acquisition of Non-Financial Assets	267,009,838	259,301,105	269,150,000	189,039,822	198,491,813	208,416,404
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399				
Total Expenditure	**347,829,545**	**339,576,283**	**342,804,844**	**265,835,709**	**279,127,494**	**293,083,869**
Sub-Programme 1: Administration and planning services						
Current Expenditure	**0**	**0**	**700,000**	**1,050,000**	**1,102,500**	**1,157,625**
Compensation to Employees			700,000	950,000	997,500	1,047,375
Use of goods and services				100,000	105,000	110,250
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**0**	**0**	**11,750,000**	**9,073,220**	**9,526,881**	**10,003,225**
Acquisition of Non-Financial Assets			11,750,000	5,000,000	5,250,000	5,512,500
Capital Transfers to Govt. Agencies						
Other Development				4,073,220	4,276,881	4,490,725
Total Expenditure	**0**	**0**	**12,450,000**	**10,123,220**	**10,629,381**	**11,160,850**
Sub-Programme 2: County Access and Feeder Roads Improvement						
Current Expenditure	**79,321,994**	**78,781,779**	**73,654,844**	**76,795,887**	**80,635,681**	**84,667,465**
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	14,661,150	14,586,385	8,994,000	9,513,160	9,988,818	10,488,259
Current Transfers Govt. Agencies	1,150,000	1,177,200	550,000			
Other Recurrent						
Capital Expenditure	**268,507,551**	**260,794,504**	**269,150,000**	**189,039,822**	**198,491,813**	**208,416,404**
Acquisition of Non-Financial Assets	267,009,838	259,301,105	269,150,000	189,039,822	198,491,813	208,416,404
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399				
Total Expenditure	**347,829,545**	**339,576,283**	**342,804,844**	**265,835,709**	**279,127,494**	**293,083,869**

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 2: Energy Sector Development						
Current Expenditure	**19,713,160**	**19,597,838**	**18,589,160**	**18,870,000**	**19,813,500**	**20,804,175**
Compensation to Employees						
Use of goods and services	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**257,859,915**	**246,542,197**	**218,036,242**	**228,823,200**	**240,264,360**	**252,277,578**
Acquisition of Non-Financial Assets	257,859,915	246,542,197	218,036,242	228,000,000	239,400,000	251,370,000
Capital Transfers to Govt. Agencies				823,200	864,360	907,578
Other Development						
Total Expenditure	**277,573,075**	**266,140,035**	**236,625,402**	**247,693,200**	**260,077,860**	**273,081,753**
Sub-Programme 1: Energy Management						
Current Expenditure	**19,713,160**	**19,597,838**	**18,589,160**	**18,870,000**	**19,813,500**	**20,804,175**
Compensation to Employees						
Use of goods and services	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	**257,859,915**	**246,542,197**	**218,036,242**	**228,823,200**	**240,264,360**	**252,277,578**
Acquisition of Non-Financial Assets	257,859,915	246,542,197	218,036,242	228,000,000	239,400,000	251,370,000
Capital Transfers to Govt. Agencies				823,200	864,360	907,578
Other Development						
Total Expenditure	**277,573,075**	**266,140,035**	**236,625,402**	**247,693,200**	**260,077,860**	**273,081,753**
Total Expenditure	**625,402,620**	**605,716,318**	**591,880,246**	**523,652,129**	**549,834,735**	**577,326,472**

SUBMITTED PBB FOR FY 26/27

Part H: Details of staff establishment by organizational structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Administration	County Executive Secretary	1	1	1	1	1	1
	Administration	Chief Officer	1	1	1	1	1	1
	Administration	Administrator	1	0	0	0	0	0
	Administration	Snr Off. Admin Asst	1	0	0	0	0	0
	Administration	Snr. Secretary	1	1	1	1	1	1
	Administration	Office Administrative Assistant	2	2	2	2	2	2
	Administration	Office Administrative Assistant	4	0	0	0	0	0
	Administration	ICT Officer	2	1	1	1	1	1
	Administration	Principal clerical officer	2	0	0	0	0	0
	Administration	Chief Clerical Officer	2	1	1	1	1	1
	Administration	Senior clerical officer	2	0	0	0	0	0
	Administration	Clerical Officer 1	4	2	2	2	2	2
	Administration	Clerical Officer 2	6	3	3	3	3	3
	Administration	Cleaning Supervisor 1	6	1	1	1	1	1
	Administration	Cleaning Supervisor IIB	3	0	0	0	0	0
	Administration	Principal driver	4	2	2	2	2	2
	Administration	Driver II	1	1	1	1	1	1
	Administration	Driver III	6	6	6	6	6	6
	Administration	Driver	0	0	0	0	0	0
	Administration	Plant Operator I	0	0	0	0	0	0
	Administration	Plant Operator I	10	10	10	10	10	10
	Administration	Plant Operator II	2	0	0	0	0	0
	Administration	Plant Operator III	2	1	1	1	1	1
	Administration	Support Staff III	8	4	4	4	4	4
	Administration	Support Staff I	3	0	0	0	0	0
	Public works	Princ. Supt. QS	1	1	1	1	1	1
	Public works	Princ. Sup. Architect	1	1	1	1	1	1
	Public works	Princ. Architectural Ass.	1	1	1	1	1	1
	Public works	Chief Sup. Buildings	1	1	1	1	1	1
	Public works	Assistant Architect	2	2	2	2	2	2
	Public works	Assistant QS	2	1	1	1	1	1
	Public works	Chief supt. Eng Structural	1	1	1	1	1	1
	Public works	Assistant Structural. Eng II.	2	1	1	1	1	1
	Public works	Building inspector	4	2	2	2	2	2
	Transport and Roads	Director Roads	1	0	0	0	0	0

SUBMITTED PBB FOR FY 26/27

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Transport and Roads	Princ supt Eng Roads	1	1	1	1	1	1
	Transport and Roads	Asst. engineer mechanical	2	2	2	2	2	2
	Transport and Roads	Princ. supt. Engineer Mechanical BS	1	1	1	1	1	1
	Transport and Roads	Snr supt. Engineer Mechanical BS	1	1	1	1	1	1
	Transport and Roads	Snr.Roads Inspector	4	4	4	4	4	4
	Transport and Roads	Roads Inspector	4	2	2	2	2	2
	Transport and Roads	Foreman II Road	1	1	1	1	1	1
	Transport and Roads	Artisan III building	1	1	1	1	1	1
	Transport and Roads	Mechanical Inspector II	1	1	1	1	1	1
	Transport and Roads	Technical Insp III Mech.	1	1	1	1	1	1
	Transport and Roads	Artisan II Mechanic	4	1	1	1	1	1
	Energy	Assist Eng II Electrical	1	1	1	1	1	1
	Energy	Supt. Electrical	2	1	1	1	1	1
	Energy	Inspector Electrical	4	3	3	3	3	3
	Energy	Electrical Technician	4	2	2	2	2	2
	Energy	Spt. Mechanical	1	0	0	0	0	0
	Energy	Fire Inspector	1	1	1	1	1	1
	Energy	Chief Fireman	1	0	0	0	0	0
	Total funded positions			**72**	**72**	**72**	**72**	**72**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme 1: General administration and policy Development and implementation: Improved Service Delivery									
SP 1.1 Administration on and Planning services	Roads Headquarters	Efficient timely delivery of services	Proportion of staff trained and registered with professional bodies	100%	90%	100%	100%	100%	100%
Name of Programme: Road's development, maintenance and management **Outcome: Improved Access and Feeder Roads in the county.**									

SUBMITTED PBB FOR FY 26/27

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.1. County Access and Feeder Roads Improvement	Roads Headquarters	County roads graded and graveled	No. of Kilometers of	69	78	80	30	100	125
Name of Programme: Electricity Accessibility and Connectivity Outcome: Increased Electricity accessibility and Connectivity.									
SP3.1 Upgrading Power Systems	Energy	Availability of Electricity	Number of Transformer connected	4	4	12	12	12	12
SP3.2 Street lighting	Energy	Enhanced lighting in business premises, markets and highly populated estates	No of street light / standalone poles installed	200	300	360	200	200	200
SP 3.3 Access to Cheap, Clean, Green Energy	Energy	Increased use of alternative renewable energy sources	No. of biogas plants installed	2	2	1	2	2	2

OFFICE OF THE COUNTY ATTORNEY

Part A: Vision
A benchmark of professional legal excellence for County Law Offices in Kenya.

Part B: Mission
To provide timely, objective and reliable legal support to the County Government and its departments on all legal matters that may arise in the execution of their constitutional and statutory mandate.

Part C: Functions Of the Office of The County Attorney

- The principal legal adviser to the county government.
- Attending the meetings of the county executive committee as an ex-officio member of the executive committee.
- On the instructions of the county government, represent the county executive in court or in any other legal proceedings to which the county executive is a party, other than criminal proceedings.
- Advising departments in the county executive on legislative and other legal matters.
- Negotiating, drafting, vetting, and interpreting documents and agreements for and on behalf of the county executive and its agencies.
- Revision of county laws.
- May liaise with the Office of the Attorney General when need arises

Powers of the County Attorney

SUBMITTED PBB FOR FY 26/27

- Appearing at any stage of any proceedings, appeal, execution or any incidental proceedings before any court or tribunal in which by law the County Attorney's right of audience is not excluded.
- Requiring any officer in the county public service to furnish any information in relation to any matter which is the subject of a legal inquiry.
- Summoning any officer in the county public service to explain any matter which is the subject of litigation by or against the county executive.

Perform any other, function as may be necessary for the effective discharge of the duties and the exercise of the powers of the County Attorney.

Expenditure trends

The following table shows the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	65,734,471	65,406,278	99.50	0	0	0
2023/24	66,694,884	62,344,830	93.48	0	0	0
2024/25	48,657,778	41,251,713	84.78	0	0	0
Total	**181,087,133**	**169,002,821**	**93.33**	**0**	**0**	**0**

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	County Legal Services	Provision of legal services

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: County Legal Services						
SP 1. 1 County Legal Services	48,657,778	42,165,114	23,564,237	88,872,886	93,316,530	97,982,356
Total Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**88,872,886**	**93,316,530**	**97,982,356**

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Current Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**79,872,886**	**83,866,530**	**88,059,857**
Compensation to Employees	6,238,480		6,238,480	6,547,129	6,874,485	7,218,210
Use of goods and services	41,439,298	41,255,114	16,845,757	71,870,757	75,464,295	79,238
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,455,000	1,527,750	1,604,137
Capital Expenditure	**0**	**0**	**0**	**9,000,000**	**9,450,000**	**9,922,500**
Acquisition of Non-Financial Assets	0	0	0	9,000,000	9,450,000	9,922,500
Capital Transfers to Govt. Agencies						

SUBMITTED PBB FOR FY 26/27

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Other Development						
Total Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**88,872,886**	**93,316,530**	**97,982,357**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Programme 1: County Legal Services						
Current Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**79,872,886**	**83,866,530**	**88,059,857**
Compensation to Employees	6,238,480		6,238,480	6,547,129	6,874,485	7,218,210
Use of goods and services	41,439,298	41,255,114	16,845,757	71,870,757	75,464,295	79,238
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,455,000	1,527,750	1,604,137
Capital Expenditure	**0**	**0**	**0**	**9,000,000**	**9,450,000**	**9,922,500**
Acquisition of Non-Financial Assets	0	0	0	9,000,000	9,450,000	9,922,500
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**88,872,886**	**93,316,530**	**97,982,357**
Sub-Programme 1: County Legal Services						
Current Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**79,872,886**	**83,866,530**	**88,059,857**
Compensation to Employees	6,238,480	0	6,238,480	6,547,129	6,874,485	7,218,210
Use of goods and services	41,439,298	41,255,114	16,845,757	71,870,757	75,464,295	79,238
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,455,000	1,527,750	1,604,137
Capital Expenditure	**0**	**0**	**0**	**9,000,000**	**9,450,000**	**9,922,500**
Acquisition of Non-Financial Assets	0	0	0	9,000,000	9,450,000	9,922,500
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	**48,657,778**	**42,165,114**	**23,564,237**	**88,872,886**	**93,316,530**	**97,982,357**

Part H: Details of Staff Establishment by Organization Structure

Department	DirectOrate	Designation/ Position	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Position	**Position to be Funded**	**Position to be Funded**	**Position to be Funded**
Office of the County Attorney	Office of the County Attorney	County Attorney	1	1	1	1	1	1
		County Solicitor	1	-	-	-	-	-
		Principal Legal Counsel	1	1	1	1	1	1

Departmen t	DirectOrat e	Designation/ Position	Authoriz ed Establish ment	In post as of 30th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Position	Position to be Funded	Position to be Funded	Position to be Funded
		Senior Legal Counsel	3	1	1	1	1	1
		Legal Counsel III	3	3	3	3	3	3
		Principal Office Administrator	1	1	1	1	1	1
		Senior Assistant Office Administrator	1	1	1	1	1	1
		Office Administrative Assistant II	2	1	1	1	2	2
		Driver 1	2	1	1	1	1	2
	Total		15	10	**10**	**10**	**11**	**13**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Governance and Legal Affairs **Outcome:** Strengthened statutory compliance									
SP1.1 County Legal Services	Office of the County Attorney.	Percentage Reduction in legal litigation.	-No. of Concluded cases in court -No. Legal Policies developed -No Laws drafted	15 2 2	20 2 5	20 2 3	25 2 3	30 2 3	35 2 3

NYERI MUNICIPALITY

Part A: Vision

A safe, habitable, competitive and prosperous municipality

Part B: Mission

To create and maximize opportunities for social economic development while upholding an attractive, clean, sustainable and secure environment for all.

Part C. Performance Overview and Background for Programme(s) Funding

Expenditure trends

The table below shows approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	0	0	0	0	0	0
2023/24	0	0	0	0	0	0

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Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2024/25	35,486,880	30,285,692	85.34	179,829,013	58,789,416	32.69
Total	**35,486,880**	**30,285,692**	**85.34**	**179,829,013**	**58,789,416**	**32.69**

Achievements

a) Municipal Access Roads

The municipality has rehabilitated and upgraded eight (8) kilometres of access roads which has improved connectivity and access to markets hence improving business activities.

b) Solid Waste Management

The municipality was able to manage the solid waste generated within its jurisdiction.
Refuse fleet was maintained on need basis.

c) Capacity Building

The Municipality facilitated the following Capacity Building activities.

I. Induction course for Nyeri municipal board members.

II. Training on occupational health and safety, psycho-social support, accident management, human resource policies and procedures as well as road safety and safety in workplaces for seventy-three (73) sanitation officers.

III. Refresher, defensive and first aid course for municipal drivers.

IV. Participation in professional conferences for technical officers.

d) Public Sensitization

The Municipality undertook quarterly clean ups where members of public were engaged in the exercise. This was done through garbage collection, unclogging of drainage system, and clearing of bushes.

e) Partnerships and Collaborations

The municipal administration has established partnerships and collaboration with business community on town beautification through greening programmes which has provided platforms to enhance the town aesthetics.

Challenges

a) Delayed Disbursements

Delayed release of funds from the National Treasury which has greatly affected implementation of planned projects and programmes.

Action: Timely disbursement of funds

b) Rapid urbanization

Rapid urbanization has overwhelmed Nyeri Municipality's waste management capacity, straining infrastructure and service delivery.

Action: shift from reactive management to proactive, planned urban development combining infrastructure investment, governance reform and citizen participation

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c) Rising Inflation

Over the past few years, the inflation rates have been on an upward trajectory. The rising costs had an adverse impact on the municipality's operation and maintenance activities further affecting the implementation of planned activities.

Action: Prioritization of the impactful programmes

d) Climate Change

Climate change has been a major emerging issue whose impact has been felt more strongly in the recent past. The manifestation of its effect has been in the form of changing weather patterns and climatic conditions across the municipality.

Action: ensure the programmes are compliant with the regulations on climate change actions.

Major services/outputs to be provided in medium term period FY 2026/27 – 2027/28 and the inputs required

i) Improved road connectivity within the municipality through construction, rehabilitation and maintenance of municipal access roads.

ii) Enhanced solid waste management by procurement of additional skip bins and a skip loader.

iii) Maintenance of municipal infrastructure and public utilities

iv) Institutional capacity building

Programme Objectives

I. To develop a sustainable and climate resilient infrastructure and transport network

II. To achieve sustainable solid waste management

III. To Enhance good governance

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Municipal Management and Administration	• To develop a sustainable and climate resilient infrastructure and transport network • To achieve sustainable solid waste management • To Enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Municipal Management and Administration						
SP 1. 1 Municipal Administration Services	215,315,893	89,566,694	172,265,880	293,839,234	308,531,196	323,957,755
Total Expenditure	**215,315,893**	**89,566,694**	**172,265,880**	**293,839,234**	**308,531,196**	**323,957,755**

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

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Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	**35,486,880**	**30,777,278**	**33,990,880**	**35,270,600**	**37,034,130**	**38,885,837**
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	**179,829,013**	**58,789,416**	**138,275,000**	**258,568,634**	**271,497,066**	**285,071,919**
Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	134,492,575	141,217,204	148,278,064
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	117,356,059	123,223,862	129,385,055
Other Development	5,800,000	5,765,010		6,720,000	7,056,000	7,408,800
Total Expenditure	**215,315,893**	**89,566,694**	**172,265,880**	**293,839,234**	**308,531,196**	**323,957,755**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Municipal Administration						
Current Expenditure	**35,486,880**	**30,777,278**	**33,990,880**	**35,270,600**	**37,034,130**	**38,885,837**
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	**179,829,013**	**58,789,416**	**138,275,000**	**258,568,634**	**271,497,066**	**285,071,919**
Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	134,492,575	141,217,204	148,278,064
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	117,356,059	123,223,862	129,385,055
Other Development	5,800,000	5,765,010		6,720,000	7,056,000	7,408,800
Total Expenditure	**215,315,893**	**89,566,694**	**172,265,880**	**293,839,234**	**308,531,196**	**323,957,755**
Sub-Programme 1: Municipal Administration Services						
Current Expenditure	**35,486,880**	**30,777,278**	**33,990,880**	**35,270,600**	**37,034,130**	**38,885,837**
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates 2027/28	2028/29
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	**179,829,013**	**58,789,416**	**138,275,000**	**258,568,634**	**271,497,066**	**285,071,919**
Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	134,492,575	141,217,204	148,278,064
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	117,356,059	123,223,862	129,385,055
Other Development	5,800,000	5,765,010		6,720,000	7,056,000	7,408,800
Total Expenditure	**215,315,893**	**89,566,694**	**172,265,880**	**293,839,234**	**308,531,196**	**323,957,755**

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Nyeri Municipality	Nyeri Municipality	Municipal Manager	1	1	1	1	1	1
		Principal Assistant Public Health Officer	2	1	1	1	2	2
		Assistant Public Health Officer	2	1	1	1	2	2
		Senior Public Health Assistant	2	1	1	1	2	2
		Support Staff	80	57	57	57	80	80
		Labourer	6	6	6	6	6	6
		Driver I	1	1	1	1	1	1
		Driver II	6	6	6	6	6	6
Total Funded Positions			**97**	**72**	**72**	**72**	**97**	**91**

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Name of Programme1: Municipality Management **Outcome:** Improved road connectivity, a healthy and a clean environment								
Municipality Management	Municipality	Roads constructed, rehabilitated and maintained	No. of KM	8		8	15	15	15

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		Rehabilitation and maintenance of drainages	No. of Km	0.45		0.45	1	1.5	2
		Maintenance of bus parks	No. of bus parks	1		1	1	1	1
		Skip bins procured	No. of skip bins	15		15	16	15	15
		Skip loader procured	No. of skip loaders	0		0	1	1	1

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