

COUNTY GOVERNMENT OF NYERI



*Town Hall – Ground Floor
P.O Box 1112 – 10100
NYERI*

OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ECONOMIC PLANNING AND ICT/HEAD OF COUNTY TREASURY

Ref: CGN/FEP/ 3/1 VOL XXX (27)

Date: 30th April, 2026

The Clerk
COUNTY ASSEMBLY OF NYERI

RE: SUBMISSION OF THE BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2026/2027

The above subject refers.

Pursuant to section 129 and 130 of the PFM Act, 2012, the County Treasury has finalized on preparation of the Budget Estimates for FY 2026/27. The budget estimates are presented in both programme based and itemized format taking into consideration the proposals during the preparation process.

The budget estimates were approved by the County Executive Committee on 30th April, 2026 vide Min: 4/30/04/2026. I hereby submit the County Budget estimates and request you to consider and approve the submitted County Annual Budget Estimates for the FY 2026/2027.

Please do not hesitate to seek clarification where necessary.

Thank you.

Sincerely,

Robert Thuo Mwangi

COUNTY EXECUTIVE COMMITTEE MEMBER/HEAD OF COUNTY TREASURY

Copy to:

- The National Treasury
- Controller of Budget

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYERI

DRAFT ITEMIZED BUDGET ESTIMATES

FINANCIAL YEAR 2026/2027

APRIL, 2026

RECURRENT EXPENDITURE

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
OFFICE OF THE GOVERNOR	3911000101 Headquarters	2110110	Basic Salaries - Constitutional Office Holders	15,268,290	16,031,705	16,833,290
		2110117	Basic Salaries County Executive Service	26,464,045	27,787,247	29,176,610
		2110199	Basic Salaries - Permanent - Others	26,900,550	28,245,578	29,657,856
		2110202	Casual Labour - Others	2,000,000	2,100,000	2,205,000
		2110301	House Allowance	5,164,706	5,422,941	5,694,088
		2110314	Transport Allowance	1,572,000	1,650,600	1,733,130
		2110315	Extraneous Allowance	4,238,000	4,449,900	4,672,395
		2110320	Leave Allowance	3,456,000	3,628,800	3,810,240
			Total Personal Emoluments.....Kshs	85,063,591	89,316,771	93,782,609
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210103	Gas expenses	25,000	26,250	27,563
		2210106	Utilities, Supplies- Other (	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000	1,575,000	1,653,750
		2210202	Internet Connections	225,000	236,250	248,063
		2210203	Courier and Postal Services	25,000	26,250	27,563
		2210299	Communication, Supplies - Other	500,000	525,000	551,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
		2210302	Accommodation - Domestic Travel	2,500,000	2,625,000	2,756,250
		2210303	Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
		2210304	Sundry Items (e.g. airport tax, taxis, etc....)	50,000	52,500	55,125
		2210310	Field Operational Allowance	200,000	210,000	220,500
		2210401	Travel Costs (airlines, bus, railway, etc.)	1,000,000	1,050,000	1,102,500
		2210402	Accommodation	1,000,000	1,050,000	1,102,500
		2210403	Daily Subsistence Allowance	650,000	682,500	716,625
		2210404	Sundry Items (e.g. airport tax, taxis, etc....)	50,000	52,500	55,125
		2210502	Publishing and Printing Services	500,000	525,000	551,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	315,000	330,750
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
		2210505	Trade Shows and Exhibitions	100,000		
		2210604	Hire of Transport	50,000	52,500	55,125
		2210606	Hire of Equipment, Plant and Machinery	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	320,000	336,000	352,800
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	787,500	826,875
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
		2210805	National Celebrations	150,000	157,500	165,375
		2210899	Hospitality Supplies - other (	500,000	525,000	551,250
		2211009	Education and Library Supplies	100,000	105,000	110,250
		2211010	Supplies for Broadcasting and Information Services	200,000	210,000	220,500
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	200,000	210,000	220,500
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	800,000	840,000	882,000

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211102	Supplies and Accessories for Computers and Printers	600,000	630,000	661,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	236,045	247,847	260,240
		2211199	Office and General Supplies -	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	3,000,000	3,150,000	3,307,500
		2211305	Contracted Guards and Cleaning Services	200,000	210,000	220,500
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2211310	Contracted Professional Services	300,000	315,000	330,750
		2211399	Other Operating Expenses - Oth	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	3,000,000	3,150,000	3,307,500
		2220202	Maintenance of Office Furniture and Equipment	150,000	157,500	165,375
		2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	210,000	220,500
		2220209	Minor Alterations to Buildings and Civil Works	100,000	105,000	110,250
		2220210	Maintenance of Computers, Software, and Networks	300,000	315,000	330,750
		2220212	Maintenance of Communications Equipment	200,000	210,000	220,500
		2640402	Donations	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000	315,000	330,750
		3111009	Purchase of other Office Equipment	150,000	157,500	165,375
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	150,000	157,500	165,375
	Sub Total		Net Expenditure.....Kshs.	111,444,636	116,911,868	122,757,461
	3911000201 Service Delivery Unit	2210303	Daily Subsistence Allowance	750,000	787,500	826,875
		2210310	Field Operational Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	150,000	157,500	165,375
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	900,000	945,000	992,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
	Sub Total		Net Expenditure.....Kshs.	2,700,000	2,835,000	2,976,750
	3911000301 Governor's Communication Unit	2210303	Daily Subsistence Allowance	500,000	525,000	551,250
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210504	Advertising, Awareness and Publicity Campaigns	204,000	214,200	224,910
		2210802	Boards, Committees, Conferences and Seminars	300,565	315,593	331,373
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2220212	Maintenance of Communications Equipment	250,000	262,500	275,625
	Sub Total		Net Expenditure.....Kshs.	1,654,565	1,737,293	1,824,158

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3911000401 Governor's Advisory Unit	2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210802	Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
		2211201	Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	Sub Total		Net Expenditure.....Kshs.	3,500,000	3,675,000	3,858,750
	OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR		GROSS EXPENDITURE.....(KSHS.)	119,299,201	125,159,161	131,417,119
OFFICE OF THE COUNTY SECRETARY						
OFFICE OF THE COUNTY SECRETARY	3912000101 County Secretary Headquarters	2110199	Basic Salaries - Permanent - Others	72,531,284	76,157,848	79,965,741
		2110201	Contractual Employees	1,609,790	1,690,280	1,774,793
		2110301	House Allowance	4,936,340	5,183,157	5,442,315
		2110314	Transport Allowance	12,592,524	13,222,150	13,883,258
		2110315	Extraneous Allowance	3,108,040	3,263,442	3,426,614
		2110318	Non- Practicing Allowance	1,008,000	1,058,400	1,111,320
		2110320	Leave Allowance	5,973,044	6,271,696	6,585,281
		2120103	Employer Contribution to Staff Pensions Scheme	2,427,884	2,549,278	2,676,742
			Total Personal Emoluments.....Kshs	104,186,906	109,396,251	114,866,064
		2210101	Electricity	105,000	110,250	115,763
		2210102	Water and sewerage charges	107,500	112,875	118,519
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,500	210,525	221,051
		2210203	Courier and Postal Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	402,000	422,100	443,205
		2210302	Accommodation - Domestic Travel	681,500	715,575	751,354
		2210303	Daily Subsistence Allowance	767,500	805,875	846,169
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	30,000	31,500	33,075
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	33,500	35,175	36,934
		2210505	Trade Shows and Exhibitions	110,000	115,500	121,275
		2210799	Training Expenses - Other (Bud	105,000	110,250	115,763
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,310	420,326	441,342
		2210802	Boards, Committees, Conferences and Seminars	505,000	530,250	556,763
		2210899	Hospitality Supplies - other (	150,000	157,500	165,375
		2210910	Medical Insurance	200,000,000	210,000,000	220,500,000
		2210999	Insurance Costs - Other (Budge	18,000,000	18,900,000	19,845,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	175,000	183,750	192,938
		2211102	Supplies and Accessories for Computers and Printers	135,000	141,750	148,838
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2211399	Other Operating Expenses - Oth	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	87,000	91,350	95,918
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000	262,500	275,625
			Net Expenditure.....Kshs	327,901,716	344,296,802	361,511,642
	3912000102 Intergovernmental Relations Headquarters	2640599	Other Capital Grants and Trans	2,000,000	2,100,000	2,205,000
			Net Expenditure.....Kshs	2,000,000	2,100,000	2,205,000
	3912000104 Public Administration Headquarters	2210101	Electricity	55,000	57,750	60,638
		2210102	Water and sewerage charges	52,500	55,125	57,881
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,500	32,025	33,626
		2210203	Courier and Postal Services	37,750	39,638	41,619
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	260,000	273,000	286,650
		2210302	Accommodation - Domestic Travel	415,000	435,750	457,538
		2210303	Daily Subsistence Allowance	520,000	546,000	573,300
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	52,500	55,125	57,881
		2210309	Field Allowance	50,000	52,500	55,125
		2210502	Publishing and Printing Services	157,500	165,375	173,644
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	21,000	22,050	23,153
		2210504	Advertising, Awareness and Publicity Campaigns	87,500	91,875	96,469
		2210799	Training Expenses - Other (Bud	102,500	107,625	113,006
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	227,500	238,875	250,819
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2210805	National Celebrations	450,000	472,500	496,125
		2211016	Purchase of Uniforms and Clothing - Staff	750,000	787,500	826,875
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	165,375
		2211102	Supplies and Accessories for Computers and Printers	167,500	175,875	184,669
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500	60,375	63,394
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	1,028,000	1,079,400	1,133,370
		2211399	Other Operating Expenses - Oth	20,000	21,000	22,050
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220202	Maintenance of Office Furniture and Equipment	52,500	55,125	57,881
		2220205	Maintenance of Buildings and Stations -- Non-Residential	26,700	28,035	29,437
		2220210	Maintenance of Computers, Software, and Networks	115,000	120,750	126,788

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
			Net Expenditure.....Kshs	5,386,450	5,655,773	5,938,561
	3912000103 Alcoholic drinks control Headquarters	2210102	Water and sewerage charges	5,600	5,880	6,174
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	144,351	151,569	159,147
		2210302	Accommodation - Domestic Travel	52,500	55,125	57,881
		2210303	Daily Subsistence Allowance	350,660	368,193	386,603
		2210502	Publishing and Printing Services	107,500	112,875	118,519
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,500	11,025	11,576
		2210504	Advertising, Awareness and Publicity Campaigns	57,500	60,375	63,394
		2210799	Training Expenses - Other (Bud	57,500	60,375	63,394
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	117,500	123,375	129,544
		2210802	Boards, Committees, Conferences and Seminars	222,500	233,625	245,306
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	55,000	57,750	60,638
		2211102	Supplies and Accessories for Computers and Printers	55,000	57,750	60,638
		2211103	Sanitary and Cleaning Materials, Supplies and Services	52,050	54,653	57,385
		2211201	Refined Fuels and Lubricants for Transport	107,500	112,875	118,519
		2211399	Other Operating Expenses - Oth	25,000	26,250	27,563
		2220101	Maintenance Expenses - Motor Vehicles	50,000	52,500	55,125
		2220202	Maintenance of Office Furniture and Equipment	42,000	44,100	46,305
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000	157,500	165,375
			Net Expenditure.....Kshs	1,697,661	1,782,544	1,871,671
	3912000301 Civic Education and Public Participation	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	162,500	170,625	179,156
		2210302	Accommodation - Domestic Travel	217,350	228,218	239,628
		2210303	Daily Subsistence Allowance	567,500	595,875	625,669
		2210502	Publishing and Printing Services	555,000	582,750	611,888
		2210504	Advertising, Awareness and Publicity Campaigns	569,840	598,332	628,249
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	106,230	111,542	117,119
		2210802	Boards, Committees, Conferences and Seminars	1,268,180	1,331,589	1,398,168
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	52,500	55,125	57,881
		2211102	Supplies and Accessories for Computers and Printers	54,888	57,632	60,514
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500	60,375	63,394
		2211201	Refined Fuels and Lubricants for Transport	1,012,500	1,063,125	1,116,281
		2211399	Other Operating Expenses - Oth	25,000	26,250	27,563

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2220202	Maintenance of Office Furniture and Equipment	21,000	22,050	23,153
		2220210	Maintenance of Computers, Software, and Networks	53,745	56,432	59,254
			Net Expenditure.....Kshs	4,743,733	4,980,920	5,229,966
	Office of the County Secretary		Gross Expenditure.....Kshs	341,729,560	358,816,038	376,756,840
FINANCE, ECONOMIC PLANNING AND ICT						
FINANCE, ECONOMIC PLANNING AND ICT	3913000101 Finance & Economic Planning Headquarters	2110117	Basic Salaries County Executive Service	191,709,802	201,295,292	211,360,057
		2110299	Basic Wages - Temporary -Other	14,613,183	15,343,842	16,111,034
		2110301	House Allowance	37,183,015	39,042,166	40,994,274
		2110314	Transport Allowance	8,624,125	9,055,331	9,508,098
		2110320	Leave Allowance	5,725,287	6,011,551	6,312,129
		2110399	Personal Allowances paid - Oth	523,984	550,183	577,692
		2120103	Employer Contribution to Staff Pensions Scheme	40,000,000	42,000,000	44,100,000
			Total Personal Emoluments.....Kshs	298,379,396	313,298,366	328,963,284
		2210101	Electricity	260,000	273,000	286,650
		2210102	Water and sewerage charges	180,000	189,000	198,450
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	535,094	561,849	589,941
		2210202	Internet Connections	2,000,000	2,100,000	2,205,000
		2210203	Courier and Postal Services	98,000	102,900	108,045
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	330,750
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	600,000	630,000	661,500
		2210499	Foreign Travel and Subs.- Others	250,000	262,500	275,625
		2210502	Publishing and Printing Services	200,000	210,000	220,500
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000	157,500	165,375
		2210504	Advertising, Awareness and Publicity Campaigns	250,000	262,500	275,625
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
		2210807	Medals, awards and honors	1,000,000	1,050,000	1,102,500
		2210904	Motor Vehicle Insurance	30,000,000	31,500,000	33,075,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	550,000	577,500	606,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	358,378	376,297	395,112
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2220210	Maintenance of Computers, Software, and Networks	70,000	73,500	77,175
		2710102	Gratuity - Civil Servants	170,000,000	178,500,000	187,425,000
		3110902	Purchase of Household and Institutional Appliances	50,000	52,500	55,125
		3111001	Purchase of Office Furniture and Fittings	170,000	178,500	187,425
			NET EXPENDITURE	210,121,472	220,627,546	231,658,923
	3913000201 Fiscal Planning Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	630,000	661,500
		2210203	Courier and Postal Services	50,000	52,500	55,125
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
		2210302	Accommodation - Domestic Travel	906,364	951,682	999,266
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210401	Travel Costs (airlines, bus, railway, etc.)	610,000	640,500	672,525
		2210502	Publishing and Printing Services	780,000	819,000	859,950
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	250,000	262,500	275,625
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
		2210799	Training Expenses - Other (Bud	800,000	840,000	882,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	840,000	882,000
		2210802	Boards, Committees, Conferences and Seminars	750,000	787,500	826,875
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	1,123,165	1,179,323	1,238,289
		2211102	Supplies and Accessories for Computers and Printers	1,080,000	1,134,000	1,190,700
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
		2211203	Refined Fuels and Lubricants -- Other	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	69,636	73,118	76,774
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	100,000	105,000	110,250
			NET EXPENDITURE	12,919,165	13,565,123	14,243,379
	3913000301 Budget Headquarters	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210802	Boards, Committees, Conferences and Seminars	900,000	945,000	992,250
		2220210	Maintenance of Computers, Software, and Networks	886,291	930,606	977,136
		2211203	Refined Fuels and Lubricants -- Other	600,000	630,000	661,500
			NET EXPENDITURE	3,586,291	3,765,606	3,953,886

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3913000401 Finance and Accounting	2210101	Electricity	24,000	25,200	26,460
		2210102	Water and sewerage charges	20,000	21,000	22,050
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	872,000	915,600	961,380
		2210202	Internet Connections	60,000	63,000	66,150
		2210203	Courier and Postal Services	15,800	16,590	17,420
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,350,000	1,417,500	1,488,375
		2210302	Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
		2210303	Daily Subsistence Allowance	1,850,000	1,942,500	2,039,625
		2210502	Publishing and Printing Services	850,000	892,500	937,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,000	189,000	198,450
		2210799	Training Expenses - Other (Bud	1,537,000	1,613,850	1,694,543
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,260,000	1,323,000
		2210802	Boards, Committees, Conferences and Seminars	1,700,000	1,785,000	1,874,250
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	512,800	538,440	565,362
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211199	Office and General Supplies -	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	1,000,000	1,050,000	1,102,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	220,200	231,210	242,771
		2220101	Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
		2220202	Maintenance of Office Furniture and Equipment	131,400	137,970	144,869
		2220210	Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250
			NET EXPENDITURE	15,173,200	15,931,860	16,728,453
	3913000501 Procurement Headquarters	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	641,000	673,050	706,703
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	735,000	771,750
		2210302	Accommodation - Domestic Travel	1,250,000	1,312,500	1,378,125
		2210303	Daily Subsistence Allowance	1,205,500	1,265,775	1,329,064
		2210502	Publishing and Printing Services	37,500	39,375	41,344
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000	42,000	44,100
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	730,000	766,500	804,825
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	150,000	157,500	165,375
		2210802	Boards, Committees, Conferences and Seminars	1,770,000	1,858,500	1,951,425

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	400,000	420,000	441,000
		2211102	Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	110,000	115,500	121,275
		2220202	Maintenance of Office Furniture and Equipment	30,000	31,500	33,075
		2220210	Maintenance of Computers, Software, and Networks	42,184	44,293	46,508
		3110901	Purchase of Household and Institutional Furniture and Fittings	30,000	31,500	33,075
		3111001	Purchase of Office Furniture and Fittings	100,000	105,000	110,250
		3111002	Purchase of Computers, Printers and other IT Equipment	800,000	840,000	882,000
			NET EXPENDITURE	8,736,184	9,172,993	9,631,643
	3913000601 Internal Audit	2210101	Electricity	5,000	5,250	5,513
		2210102	Water and sewerage charges	5,000	5,250	5,513
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	285,000	299,250	314,213
		2210203	Courier and Postal Services	2,000	2,100	2,205
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
		2210302	Accommodation -- Domestic Travel	650,000	682,500	716,625
		2210303	Daily Subsistence Allowance	1,300,000	1,365,000	1,433,250
		2210502	Publishing and Printing Services	80,000	84,000	88,200
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	5,500	5,775	6,064
		2210504	Advertising, Awareness and Publicity Campaigns	3,038	3,190	3,349
		2210799	Training Expenses - Other (Bud	630,000	661,500	694,575
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000	105,000	110,250
		2210802	Boards, Committees, Conferences and Seminars	1,840,000	1,932,000	2,028,600
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211203	Refined Fuels and Lubricants -- Other	500,000	525,000	551,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	45,000	47,250	49,613
		2220101	Maintenance Expenses - Motor Vehicles	120,000	126,000	132,300
		2220202	Maintenance of Office Furniture and Equipment	10,000	10,500	11,025
		2220210	Maintenance of Computers, Software, and Networks	30,000	31,500	33,075
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000	262,500	275,625
		3110901	Purchase of Household and Institutional Furniture and Fittings	30,000	31,500	33,075
			NET EXPENDITURE	6,590,538	6,920,065	7,266,068

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3913001101 ICT	2210101	Electricity	20,000	21,000	22,050
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	334,000	350,700	368,235
		2210202	Internet Connections	300,000	315,000	330,750
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	630,000	661,500
		2210302	Accommodation - Domestic Travel	600,000	630,000	661,500
		2210303	Daily Subsistence Allowance	500,000	525,000	551,250
		2210502	Publishing and Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	35,000	36,750	38,588
		2210799	Training Expenses - Other (Bud	300,000	315,000	330,750
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	150,000	157,500	165,375
		2210802	Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	35,000	36,750	38,588
		2220101	Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000	105,000	110,250
		2220210	Maintenance of Computers, Software, and Networks	400,302	420,317	441,333
		3110902	Purchase of Household and Institutional Appliances	20,000	21,000	22,050
		3111001	Purchase of Office Furniture and Fittings	20,000	21,000	22,050
		3111002	Purchase of Computers, Printers and other IT Equipment	650,000	682,500	716,625
			Sub Total	5,604,302	5,884,517	6,178,743
	3913000701 Revenue	2210101	Electricity	80,000	84,000	88,200
		2210102	Water and sewerage charges	25,000	26,250	27,563
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000	840,000	882,000
		2210202	Internet Connections	150,000	157,500	165,375
		2210203	Courier and Postal Services	2,000	2,100	2,205
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210302	Accommodation - Domestic Travel	2,000,000	2,100,000	2,205,000
		2210303	Daily Subsistence Allowance	1,300,000	1,365,000	1,433,250
		2210309	Field Allowance	2,000,000	2,100,000	2,205,000
		2210502	Publishing and Printing Services	2,500,000	2,625,000	2,756,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	25,000	26,250	27,563
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
		2210799	Training Expenses - Other (Bud	720,000	756,000	793,800
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	450,000	472,500	496,125
		2210802	Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211016	Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	1,200,000	1,260,000	1,323,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000	84,000	88,200
		2211203	Refined Fuels and Lubricants -- Other	1,750,000	1,837,500	1,929,375
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	10,000	10,500	11,025
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000	42,000	44,100
		2220101	Maintenance Expenses - Motor Vehicles	1,200,000	1,260,000	1,323,000
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	20,000	21,000	22,050
		2220202	Maintenance of Office Furniture and Equipment	20,000	21,000	22,050
		2220205	Maintenance of Buildings and Stations -- Non-Residential	20,000	21,000	22,050
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
		2220299	Routine Maintenance - Other As	100,000	105,000	110,250
		3110902	Purchase of Household and Institutional Appliances	12,885	13,529	14,206
		3111001	Purchase of Office Furniture and Fittings	160,000	168,000	176,400
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000	315,000	330,750
			NET EXPENDITURE	17,314,885	18,180,629	19,089,661
	3913000801 Intragovernmental Relations	2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210802	Boards, Committees, Conferences and Seminars	981,000	1,030,050	1,081,553
		2211203	Refined Fuels and Lubricants -- Other	950,000	997,500	1,047,375
		2220101	Maintenance Expenses - Motor Vehicles	650,355	682,873	717,016
			NET EXPENDITURE	3,381,355	3,550,423	3,727,944
	3913001001 Monitoring and Evaluation Headquarters	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	200,000	210,000	220,500
		2210504	Advertising, Awareness and Publicity Campaigns	253,285	265,949	279,247
		2210799	Training Expenses - Other (Bud	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	330,000	346,500	363,825
		2211203	Refined Fuels and Lubricants -- Other	350,000	367,500	385,875
		3111002	Purchase of Computers, Printers and other IT Equipment	200,000	210,000	220,500
			NET EXPENDITURE	2,033,285	2,134,949	2,241,697
	Finance and Economic planning		GROSS EXPENDITURE	583,840,073	613,032,077	643,683,680
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3914000101 Physical Planning & Development Headquarters	2110101	Basic Salaries - Civil Service	50,575,524	53,104,300	55,759,515
		2110301	House Allowance	11,018,622	11,569,553	12,148,031
		2110320	Leave Allowance	6,058,540	6,361,467	6,679,540
			Total Personal Emoluments.....Kshs	67,652,686	71,035,320	74,587,086
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000	315,000	330,750
		2210203	Courier and Postal Services	15,000	15,750	16,538
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	80,000	84,000	88,200
		2210303	Daily Subsistence Allowance	800,424	840,445	882,467
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	28,250	29,663	31,146
		2210309	Field Allowance	400,000	420,000	441,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	50,000	52,500	55,125
		2210403	Daily Subsistence Allowance	50,000	52,500	55,125
		2210502	Publishing and Printing Services	58,750	61,688	64,772
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	54,200	56,910	59,756
		2210504	Advertising, Awareness and Publicity Campaigns	78,750	82,688	86,822
		2210505	Trade Shows and Exhibitions	20,000	21,000	22,050
		2210599	Printing, Advertising Other	52,500	55,125	57,881
		2210604	Hire of Transport	26,250	27,563	28,941
		2210701	Travel Allowance	152,500	160,125	168,131
		2210703	Production and Printing of Training Materials	52,500	55,125	57,881
		2210799	Training Expenses - Other (Bud	197,986	207,885	218,280
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	125,000	131,250	137,813
		2210802	Boards, Committees, Conferences and Seminars	587,500	616,875	647,719
		2211016	Purchase of Uniforms and Clothing - Staff	280,000	294,000	308,700
		2211031	Specialised Materials - Other	127,500	133,875	140,569
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	153,750	161,438	169,509
		2211102	Supplies and Accessories for Computers and Printers	252,500	265,125	278,381
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,250	52,763	55,401
		2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
		2211305	Contracted Guards and Cleaning Services	2,000,000	2,100,000	2,205,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	61,250	64,313	67,528
		2220101	Maintenance Expenses - Motor Vehicles	282,500	296,625	311,456
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
			Net Expenditure	75,440,046	79,212,048	83,172,651

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3914000201 Land Survey and Mapping Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	50,000	52,500	55,125
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	250,000	262,500	275,625
		2210203	Courier and Postal Services	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	157,500	165,375
		2210302	Accommodation - Domestic Travel	500,000	525,000	551,250
		2210303	Daily Subsistence Allowance	500,000	525,000	551,250
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	50,000	52,500	55,125
		2210309	Field Allowance	173,000	181,650	190,733
		2210401	Travel Costs (airlines, bus, railway, etc.)	150,000	157,500	165,375
		2210403	Daily Subsistence Allowance	25,000	26,250	27,563
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	21,000	22,050
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	15,000	15,750	16,538
		2210599	Printing, Advertising - Other	55,000	57,750	60,638
		2210604	Hire of Transport	30,000	31,500	33,075
		2210701	Travel Allowance	104,000	109,200	114,660
		2210703	Production and Printing of Training Materials	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	90,000	94,500	99,225
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	105,000	110,250	115,763
		2210802	Boards, Committees, Conferences and Seminars	394,357	414,075	434,779
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211031	Specialised Materials - Other	95,000	99,750	104,738
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	80,000	84,000	88,200
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211305	Contracted Guards and Cleaning Services	50,000	52,500	55,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	75,000	78,750	82,688
		2211310	Contracted Professional Services	202,600	212,730	223,367
		2220101	Maintenance Expenses - Motor Vehicles	175,000	183,750	192,938
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	77,000	80,850	84,893
		2220202	Maintenance of Office Furniture and Equipment	15,000	15,750	16,538
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,000	110,250	115,763
		2220210	Maintenance of Computers, Software, and Networks	70,000	73,500	77,175
			Net Expenditure	4,965,957	5,214,255	5,474,968
	3914000301 Housing Headquarters	2210101	Electricity	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2210102	Water and sewerage charges	50,000	52,500	55,125
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	157,500	165,375
		2210203	Courier and Postal Services	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	227,400	238,770	250,709
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	25,000	26,250	27,563
		2210309	Field Allowance	100,000	105,000	110,250
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000	105,000	110,250
		2210403	Daily Subsistence Allowance	25,000	26,250	27,563
		2210502	Publishing and Printing Services	25,000	26,250	27,563
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	21,000	22,050
		2210504	Advertising, Awareness and Publicity Campaigns	15,000	15,750	16,538
		2210505	Trade Shows and Exhibitions	10,000	10,500	11,025
		2210599	Printing, Advertising - Other	15,000	15,750	16,538
		2210604	Hire of Transport	25,000	26,250	27,563
		2210701	Travel Allowance	70,000	73,500	77,175
		2210703	Production and Printing of Training Materials	25,000	26,250	27,563
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	45,000	47,250	49,613
		2210802	Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	30,600	32,130	33,737
		2211016	Purchase of Uniforms and Clothing - Staff	90,000	94,500	99,225
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211031	Specialised Materials - Other	40,000	42,000	44,100
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	50,000	52,500	55,125
		2211102	Supplies and Accessories for Computers and Printers	25,000	26,250	27,563
		2211103	Sanitary and Cleaning Materials, Supplies and Services	21,500	22,575	23,704
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2211305	Contracted Guards and Cleaning Services	15,000	15,750	16,538
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	25,000	26,250	27,563
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220202	Maintenance of Office Furniture and Equipment	15,000	15,750	16,538
		2220205	Maintenance of Buildings and Stations -- Non-Residential	30,000	31,500	33,075
		2220210	Maintenance of Computers, Software, and Networks	25,000	26,250	27,563
		2220204	Maintenance of Buildings -- Residential	300,000	315,000	330,750
			Net Expenditure	3,254,500	3,417,225	3,588,086
	Lands, Physical Planning and Urban development		GROSS EXPENDITURE	83,660,503	87,843,528	92,235,705

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
HEALTH SERVICES						
HEALTH SERVICES	3915000101 Health Headquarters	2110101	Basic Salaries - Civil Service	2,532,408,330	2,659,028,747	2,791,980,184
		2110321	Administrative Allowance	149,550,000	157,027,500	164,878,875
			Total Personal Emoluments.....Kshs	2,681,958,330	2,816,056,247	2,956,859,059
		2210101	Electricity	3,000,000	3,150,000	3,307,500
		2210102	Water and sewerage charges	2,000,000	2,100,000	2,205,000
		2210103	Gas expenses	150,000	157,500	165,375
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	2,170,000	2,278,500	2,392,425
		2210202	Internet connections	650,000	682,500	716,625
		2210203	Courier and Postal Services	150,000	157,500	165,375
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000	1,575,000	1,653,750
		2210302	Accommodation - Domestic Travel	900,000	945,000	992,250
		2210303	Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
		2210403	Daily Subsistence Allowance	250,000	262,500	275,625
		2210502	Publishing and Printing Services	700,000	735,000	771,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000	68,250	71,663
		2210504	Advertising, Awareness and Publicity Campaigns	600,000	630,000	661,500
		2210505	Trade Shows and exhibitions	200,000	210,000	220,500
		2210701	Travel Allowance	980,000	1,029,000	1,080,450
		2210704	Hire of Training Facilities and Equipment	500,000	525,000	551,250
		2210799	Training Expenses - Other (Bud	910,000	955,500	1,003,275
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,480,000	1,554,000	1,631,700
		2210802	Boards, Committees, Conferences and Seminars	1,700,000	1,785,000	1,874,250
		2210807	Medals, Awards and Honors	150,000	157,500	165,375
		2211021	Purchase of Bedding and Linen	200,000	210,000	220,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	708,588	744,017	781,218
		2211102	Supplies and Accessories for Computers and Printers	600,000	630,000	661,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000	262,500	275,625
		2211201	Refined Fuels and Lubricants for Transport	3,400,000	3,570,000	3,748,500
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
		2211310	Contracted Professional Services	150,000	157,500	165,375
		2220101	Maintenance Expenses - Motor Vehicles	1,880,000	1,974,000	2,072,700
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	150,000	157,500	165,375
		2220210	Maintenance of Computers, Software, and Networks	160,000	168,000	176,400
		3110902	Purchase of Household and Institutional Appliances	80,000	84,000	88,200
		3111001	Purchase of Office Furniture and Fittings	120,000	126,000	132,300
		3111002	Purchase of Computers, Printers and other IT Equipment	860,000	903,000	948,150
			Sub-Total	28,513,588	29,939,267	31,436,231
	3915000301 Public Health	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	630,000	661,500
		2210302	Accommodation - Domestic Travel	700,000	735,000	771,750

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211016	Purchase of Uniforms and Clothing - Staff	180,000	189,000	198,450
		2211201	Refined Fuels and Lubricants for Transport	600,000	630,000	661,500
			Sub-Total	2,080,000	2,184,000	2,293,200
	3915000901 Rural Facilities	2640499	Other Current Transfers - Othe	54,514,536	57,240,263	60,102,276
		2640499	Other Current Transfers - Othe	-	-	-
			Other Transfers Sub-total	54,514,536	57,240,263	60,102,276
	3915000101 A-in-A	2640599	Other Capital Grants and Trans	850,000,000	892,500,000	937,125,000
		1580211	Health Centres Services Fee	(850,000,000)	(892,500,000)	(937,125,000)
			Other Transfers Sub-total	-	-	-
	HEALTH SERVICES		NET EXPENDITURE	2,767,066,454	2,905,419,777	3,050,690,766
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS	3916000101 Gender Headquarters	2110101	Basic Salaries - Civil Service	55,624,722	58,405,958	61,326,256
		2110201	Contractual Employees	1,500,000	1,575,000	1,653,750
		2110301	House Allowance	8,717,395	9,153,265	9,610,928
		2110308	Medical Allowance	21,560	22,638	23,770
		2110309	Special Duty Allowance	264,460	277,683	291,567
		2110314	Transport Allowance	213,400	224,070	235,274
		2110320	Leave Allowance	3,230,200	3,391,710	3,561,296
		2110321	Administrative Allowance	653,492	686,167	720,475
			Total Personal Emoluments.....Kshs	70,225,229	73,736,490	77,423,315
		2210101	Electricity	70,000	73,500	77,175
		2210102	Water and sewerage charges	350,000	367,500	385,875
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet connections	393,198	412,858	433,501
		2210203	Courier and Postal Services	3,500	3,675	3,859
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,000	73,500	77,175
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	700,000	735,000	771,750
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	5,000	5,250	5,513
		2210401	Travel Costs (airlines, bus, railway, etc.)	400,000	420,000	441,000
		2210402	Accommodation - Foreign Travel	200,000		
		2210502	Publishing and Printing Services	200,000	210,000	220,500
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and Publicity Campaigns	200,000	210,000	220,500
		2210505	Trade Shows and Exhibitions	150,000	157,500	165,375
		2210604	Hire of Transport	300,000	315,000	330,750
		2210799	Training Expenses - Other (Bud	750,000	787,500	826,875
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	787,500	826,875
		2210802	Boards, Committees, Conferences and Seminars	40,000	42,000	44,100
		2211015	Food and Rations	250,000	262,500	275,625
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	250,000	262,500	275,625
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,500	11,025

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211203	Refined Fuels and Lubricants -- Other	400,000	420,000	441,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000		
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
			Net Expenditure.....Kshs	6,591,698	6,606,283	6,936,597
	3916000301 Karatina Children Home	2210101	Electricity	260,000	273,000	286,650
		2210102	Water and sewerage charges	250,000	262,500	275,625
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000	31,500	33,075
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,000	31,500	33,075
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210802	Boards, Committees, Conferences and Seminars	10,000	10,500	11,025
		2211001	Medical Drugs	100,000		
		2211015	Food and Rations	750,000	787,500	826,875
		2211016	Purchase of Uniforms and Clothing - Staff	200,000		
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	25,000	26,250	27,563
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	150,000	157,500	165,375
		2220205	Maintenance of Buildings and Stations -- Non-Residential	150,000		
		2640101	Scholarships and other Educational Benefits - Secondary Education	1,600,000	1,680,000	1,764,000
			Net Expenditure.....Kshs	3,775,000	3,963,750	4,161,938
	3916000601 Fire Services	2210101	Electricity	40,000	42,000	44,100
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	10,000	10,500	11,025
		2211103	Sanitary and Cleaning Materials, Supplies and Services	5,000	5,250	5,513
		2211203	Refined Fuels and Lubricants -- Other	600,000	630,000	661,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000
			Net Expenditure.....Kshs	1,955,000	2,052,750	2,155,388

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
	3916000401 Sports	2210101	Electricity	20,000	21,000	22,050
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210309	Field Allowance	1,000,000	1,050,000	1,102,500
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	367,500	385,875
		2210802	Boards, Committees, Conferences and Seminars	570,000	598,500	628,425
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211203	Refined Fuels and Lubricants -- Other		0	0
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	350,000	367,500	385,875
			Net Expenditure.....Kshs	3,950,000	4,147,500	4,354,875
	3916000501 Disaster Management	2210101	Electricity	10,000	10,500	11,025
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	157,500	165,375
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	100,000	105,000	110,250
		2210504	Advertising, Awareness and Publicity Campaigns	50,000		
		2211015	Food and Rations	500,000	525,000	551,250
		2211203	Refined Fuels and Lubricants -- Other	800,000	840,000	882,000
			Net Expenditure.....Kshs	2,110,000	2,163,000	2,271,150
	3916000201 Library Services	2210101	Electricity	400,000	420,000	441,000
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet Connections	900,000	945,000	992,250
		2210203	Courier and Postal Services	1,500	1,575	1,654
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
		2210302	Accommodation - Domestic Travel	1,100,000	1,155,000	1,212,750
		2210310	Field Operational Allowance	400,000	420,000	441,000
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000	336,000	352,800
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	150,000	157,500	165,375
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000	945,000	992,250
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000	262,500	275,625
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	100,000		
		2220205	Maintenance of Buildings and Stations -- Non-Residential	250,000	262,500	275,625
			Net Expenditure.....Kshs	6,821,500	7,057,575	7,410,454
			Gross Expenditure.....Kshs	95,428,427	99,727,348	104,713,716
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
Human Resources Headquarters	3917000101 County Public Service Management	2110199	Basic Salaries - Permanent - Others	73,492,418	77,167,039	81,025,391
		2110299	Basic Wages - Temporary -Other	28,396,500	29,816,325	31,307,141
		2110301	House Allowance	12,762,900	13,401,045	14,071,097
		2110303	Acting Allowance	409,500	429,975	451,474
		2110314	Transport Allowance	8,724,000	9,160,200	9,618,210
		2110320	Leave Allowance	9,077,359	9,531,227	10,007,788
		2110399	Personal Allowances paid - Oth	4,603,500	4,833,675	5,075,359
			Total Personal Emoluments.....Kshs	137,466,177	144,339,486	151,556,460
		2210101	Electricity	50,000	52,500	55,125
		2210102	Water and Sewerage Charges	27,260	28,623	30,054
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	525,000	551,250
		2210202	Internet connections	247,404	259,774	272,763
		2110203	Casual Labour - Teachers	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	836,300	878,115	922,021
		2210302	Accommodation - Domestic Travel	150,000	157,500	165,375
		2210303	Daily Subsistence Allowance	879,860	923,853	970,046
		2210502	Publishing and Printing Services	154,384	162,103	170,208
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	109,500	114,975	120,724
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	250,000	262,500	275,625
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	575,000	603,750	633,938
		2210802	Boards, Committees, Conferences and Seminars	750,240	787,752	827,140
		2211016	Purchase of Uniforms and Clothing - Staff	75,000	78,750	82,688
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	370,961	389,509	408,985
		2211102	Supplies and Accessories for Computers and Printers	500,766	525,804	552,095
		2211103	Sanitary and Cleaning Materials, Supplies and Services	51,398	53,968	56,666
		2211201	Refined Fuels and Lubricants for Transport	1,100,300	1,155,315	1,213,081
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	30,000	31,500	33,075
		2211305	Contracted guards and cleaning services	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	80,541	84,568	88,796
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	312,054	327,657	344,040
		2220101	Maintenance Expenses - Motor Vehicles	772,596	811,226	851,787
		2220202	Maintenance of Office Furniture and Equipment	80,000	84,000	88,200
		2220205	Maintenance of Buildings and Stations -- Non-Residential	33,899	35,594	37,374
		2220210	Maintenance of Computers, Software, and Networks	350,691	368,226	386,637
		3110902	Purchase of Household and Institutional Appliances	30,000	31,500	33,075
		3110399	Refurbishment of Builds - Oth	150,000	157,500	165,375
		3111001	Purchase of Office Furniture and Fittings	150,000	157,500	165,375
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000	157,500	165,375
			Net Expenditure.....Kshs	146,554,331	153,882,048	161,576,150
Solid Waste Management	3917000501 Solid Waste Management	2210101	Electricity	20,000	21,000	22,050
		2210102	Water and Sewerage Charges	20,000	21,000	22,050
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	550,000	577,500	606,375
		2210202	Internet connections	127,404	133,774	140,463
		2210203	Courier and Postal Services	15,000	15,750	16,538
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	530,000	556,500	584,325
		2210302	Accommodation - Domestic Travel	440,000	462,000	485,100
		2210303	Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
		2210401	Travel Costs (airlines, bus, railway, etc.)	200,000	210,000	220,500
		2210403	Daily Subsistence Allowance	400,000	420,000	441,000
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	88,400	92,820	97,461
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	501,564	526,642	552,974
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	982,455	1,031,578	1,083,157
		2211004	Fungicides, Insecticides and Sprays	150,000	157,500	165,375
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	47,832	50,224	52,735
		2211016	Purchase of Uniforms and Clothing - Staff	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	2,000	2,100	2,205
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	243,239	255,401	268,171
		2211102	Supplies and Accessories for Computers and Printers	220,000	231,000	242,550
		2211103	Sanitary and Cleaning Materials, Supplies and Services	306,000	321,300	337,365
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211305	Contracted Guards and Cleaning Services	156,800	164,640	172,872
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000	126,000	132,300
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	312,460	328,083	344,487
		2220101	Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
		3110399	Refurbishment of Buildgs - Oth	30,000	31,500	33,075
		3110902	Purchase of Household and Institutional Appliances	50,000	52,500	55,125
		3111001	Purchase of Office Furniture and Fittings	175,000	183,750	192,938
		3111002	Purchase of Computers, Printers and other IT Equipment	200,000	210,000	220,500
			Net Expenditure.....Kshs	9,088,154	9,542,562	10,019,690
			Gross Expenditure.....Kshs	155,642,485	163,424,609	171,595,840
AGRICULTURE,LIVESTOCK AND AQUACULTURE DEVELOPMENT						
	3918000101 Agriculture Management	2110199	Basic Salaries - Permanent - Others	222,166,061	233,274,364	244,938,082
			Total Personal Emoluments.....Kshs	222,166,061	233,274,364	244,938,082
		2210101	Electricity	96,000	100,800	105,840
		2210102	Water and sewerage charges	96,000	100,800	105,840
		2210103	Gas expenses	18,000	18,900	19,845
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	110,000	115,500	121,275
		2210202	Internet Connections	30,000	31,500	33,075
		2210203	Courier and Postal Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	550,000	577,500	606,375
		2210303	Daily Subsistence Allowance	550,000	577,500	606,375
		2210502	Publishing and Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,000	67,200	70,560
		2210504	Advertising, Awareness and Publicity Campaigns	25,000	26,250	27,563
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210703	Production and Printing of Training Materials	25,000	26,250	27,563
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	367,500	385,875
		2210802	Boards, Committees, Conferences and Seminars	100,000	105,000	110,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	50,919	53,465	56,138
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2211305	Contracted guards and cleaning services	720,000	756,000	793,800
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000	21,000	22,050

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
		2220210	Maintenance of Computers, Software, and Networks	25,000	26,250	27,563
			Net Expenditure.....Kshs	225,930,980	237,227,529	249,088,905
	3918000301 Crops Management	2110202	Casual Labour - Others	220,000	231,000	242,550
		2210101	Electricity	64,800	68,040	71,442
		2210102	Water and sewerage charges	90,000	94,500	99,225
		2210103	Gas expenses	6,000	6,300	6,615
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000	73,500	77,175
		2210202	Internet Connections	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	220,000	231,000	242,550
		2210303	Daily Subsistence Allowance	220,000	231,000	242,550
		2210502	Publishing and Printing Services	5,000	5,250	5,513
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400	15,120	15,876
		2210505	Trade Shows and Exhibitions	200,000	210,000	220,500
		2210604	Hire of Transport	10,000	10,500	11,025
		2210704	Hire of Training Facilities and Equipment	9,237	9,699	10,184
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,000	21,000	22,050
		2211004	Fungicides, Insecticides and Sprays	10,000	10,500	11,025
		2211007	Agricultural Materials, Supplies and Small Equipment	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	28,000	29,400	30,870
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
			Net Expenditure.....Kshs	1,597,437	1,677,309	1,761,174
	3918000201 Livestock Production	2110202	Casual Labour - Others	215,000	225,750	237,038
		2210101	Electricity	67,500	70,875	74,419
		2210102	Water and sewerage charges	21,400	22,470	23,594
		2210103	Gas expenses	8,800	9,240	9,702
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
		2210202	Internet Connections	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,000	21,000	22,050
		2210302	Accommodation - Domestic Travel	40,000	42,000	44,100
		2210303	Daily Subsistence Allowance	140,000	147,000	154,350
		2210502	Publishing and Printing Services	8,000	8,400	8,820
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	12,240	12,852	13,495
		2210505	Trade Shows and Exhibitions	200,000	210,000	220,500

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	36,000	37,800	39,690
		2211007	Agricultural Materials, Supplies and Small Equipment	30,000	31,500	33,075
		2211023	Supplies for Production	30,000	31,500	33,075
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	16,000	16,800	17,640
		2211201	Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles	90,000	94,500	99,225
			Net Expenditure.....Kshs	1,219,940	1,280,937	1,344,984
	3918000601 Veterinary Services	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210103	Gas expenses	12,000	12,600	13,230
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	52,500	55,125
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400	15,120	15,876
		2210504	Advertising, Awareness and Publicity Campaigns	20,000	21,000	22,050
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210604	Hire of Transport	20,000	21,000	22,050
		2210703	Production and Printing of Training Materials	10,000	10,500	11,025
		2210704	Hire of Training Facilities and Equipment	20,000	21,000	22,050
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2211003	Veterinarian Supplies and Materials	50,000	52,500	55,125
		2211007	Agricultural Materials, Supplies and Small Equipment	30,000	31,500	33,075
		2211008	Laboratory Materials, Supplies and Small Equipment	50,000	52,500	55,125
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211023	Supplies for Production	50,000	52,500	55,125
		2211029	Purchase of Safety Gear	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	23,397	24,567	25,795
		2211201	Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	30,000	31,500	33,075
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
		3111002	Purchase of Computers, Printers and other IT Equipment	30,000	31,500	33,075
			Net Expenditure.....Kshs	1,469,797	1,543,287	1,620,451
	3918000401 Fisheries Development	2110202	Casual Labour - Others	20,000	21,000	22,050
		2210101	Electricity	90,000	94,500	99,225

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2210102	Water and sewerage charges	32,400	34,020	35,721
		2210103	Gas expenses	6,000	6,300	6,615
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
		2210303	Daily Subsistence Allowance	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	25,000	26,250	27,563
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,000	10,500	11,025
		2211103	Sanitary and Cleaning Materials, Supplies and Services	4,537	4,764	5,002
		2211201	Refined Fuels and Lubricants for Transport	40,000	42,000	44,100
		2211305	Contracted Guards and Cleaning Services	720,000	756,000	793,800
			Net Expenditure.....Kshs	1,067,937	1,121,334	1,177,401
	3918000701 Wambugu ATC	2640499	Other Current Transfers - Othe	6,630,000	6,961,500	7,309,575
			Net Expenditure.....Kshs	6,630,000	6,961,500	7,309,575
	3918000801 AMS Narumoru	2640499	Other Current Transfers - Othe	1,226,000	1,287,300	1,351,665
			Net Expenditure.....Kshs	1,226,000	1,287,300	1,351,665
			Gross Expenditure.....Kshs	239,142,091	251,099,196	263,654,155
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
	3919000101 Trade Development & Regulation Headquarters	2110117	Basic Salaries County Executive Service	32,606,905	34,237,250	35,949,113
		2110301	House Allowance	8,347,120	8,764,476	9,202,700
		2110303	Acting Allowance	300,000	315,000	330,750
		2110314	Transport Allowance	3,468,000	3,641,400	3,823,470
		2110320	Leave Allowance	493,032	517,684	543,568
			Total Personal Emoluments.....Kshs	45,215,057	47,475,810	49,849,600
		2210101	Electricity	500,000	525,000	551,250
		2210102	Water and Sewerage Charges	400,000	420,000	441,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	210,000	220,500
		2210202	Internet Connections	200,000	210,000	220,500
		2210203	Courier and Postal Services	50,000	52,500	55,125
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210401	Travel Costs (airlines, bus, railway, etc.)	200,000	210,000	220,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	72,389	76,008	79,809
		2210502	Publishing and Printing Services	105,000	110,250	115,763
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,500	21,525	22,601
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
		2210505	Trade Shows and Exhibitions	52,500	55,125	57,881
		2210710	Accommodation Allowance	52,500	55,125	57,881
		2210711	Tuition Fees	150,000	157,500	165,375
		2210799	Training Expenses - Other (Bud	300,000	315,000	330,750
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
		2210802	Boards, Committees, Conferences and Seminars	500,000	525,000	551,250

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	50,000	52,500	55,125
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	350,000	367,500	385,875
		2211102	Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211201	Refined Fuels and Lubricants for Transport	600,000	630,000	661,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211305	Contracted Guards and Cleaning Services	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2220101	Maintenance Expenses - Motor Vehicles	300,000	315,000	330,750
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	20,000	21,000	22,050
		2220202	Maintenance of Office Furniture and Equipment	20,000	21,000	22,050
		2220205	Maintenance of Buildings and Stations -- Non-Residential	20,000	21,000	22,050
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
			Net Expenditure.....Kshs	52,447,946	55,070,343	57,823,860
	3919000301 Tourism Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and Sewerage Charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet Connections	50,000	52,500	55,125
		2210203	Courier and Postal Services	15,250	16,013	16,813
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	157,500	165,375
		2210302	Accommodation - Domestic Travel	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	500,000	525,000	551,250
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	15,250	16,013	16,813
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,500	11,025	11,576
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210710	Accommodation Allowance	250,000	262,500	275,625
		2210711	Tuition Fees	100,000	105,000	110,250
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	200,000	210,000	220,500
		2210805	National Celebrations	100,000	105,000	110,250
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	-	0	0
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	200,000	210,000	220,500

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	20,000	21,000	22,050
		2211305	Contracted Guards and Cleaning Services	50,000	52,500	55,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	50,000	52,500	55,125
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	-	0	0
		2220210	Maintenance of Computers, Software, and Networks	35,000	36,750	38,588
			Net Expenditure.....Kshs	3,896,000	4,090,800	4,295,340
	3919000501 Cooperatives Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and Sewerage Charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	52,500	55,125
		2210203	Courier and Postal Services	20,000	21,000	22,050
		2210302	Accommodation - Domestic Travel	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	400,000	420,000	441,000
		2210502	Publishing and Printing Services	105,000	110,250	115,763
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,500	11,025	11,576
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
			Net Expenditure.....Kshs.	2,385,500	2,504,775	2,630,014
			Gross Expenditure.....Kshs.	58,729,446	61,665,918	64,749,214
EDUCATION, TRAINING AND DEVOLUTION						
	3920000101 Administration	2110101	Basic Salaries - Civil Service	373,730,647	392,417,179	412,038,038
		2110199	Basic Salaries - Permanent - Others	30,000,000	31,500,000	33,075,000
		2110299	Basic Wages - Temporary - Other	400,000	420,000	441,000
			Total Personal Emoluments.....Kshs	404,130,647	424,337,179	445,554,038
		2210101	Electricity	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210201	Telephone, telex, facsimile and mobile phone services	500,000	525,000	551,250
		2210202	Internet connections	200,000	210,000	220,500
		2210203	Courier and Postal Services	15,000	15,750	16,538
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
		2210303	Daily Subsistence Allowance	700,000	735,000	771,750
		2210401	Travel Costs (airlines, bus, railway, etc.)	50,000	52,500	55,125
		2210403	Daily Subsistence Allowance	50,000	52,500	55,125
		2210502	Publishing and Printing Services	150,000	157,500	165,375
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	90,000	94,500	99,225
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade shows and Exhibitions	250,000	262,500	275,625
		2210604	Hire of Transport	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	150,000	157,500	165,375
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	840,000	882,000
		2210802	Boards, Committees, Conferences and Seminars	700,000	735,000	771,750
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211029	Purchase of Safety Gear	15,000	15,750	16,538
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	350,000	367,500	385,875
		2211102	Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
		2211203	Refined Fuels and Lubricants -- Other	1,500,000	1,575,000	1,653,750
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211305	Contracted Guards and Cleaning Services	10,000	10,500	11,025
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	40,000	42,000	44,100
			Net Expenditure.....Kshs.	8,420,000	8,841,000	9,283,050
	3920000201 ECDE	2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, telex, facsimile and mobile phone services	500,000	525,000	551,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	472,500	496,125
		2210303	Daily Subsistence Allowance	300,000	315,000	330,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	20,000	21,000	22,050
		2210604	Hire of Transport	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	140,000	147,000	154,350

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	262,500	275,625
		2210802	Boards, Committees, Conferences and Seminars	250,000	262,500	275,625
		2211015	Food and Rations	900,000	945,000	992,250
		2211016	Purchase of Uniforms and Clothing - Staff	25,000	26,250	27,563
		2211029	Purchase of Safety Gear	15,966	16,764	17,603
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	250,000	262,500	275,625
		2211102	Supplies and Accessories for Computers and Printers	125,000	131,250	137,813
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211305	Contracted Guards and Cleaning Services	10,000	10,500	11,025
		2211310	Contracted Professional Services	25,000	26,250	27,563
		3110902	Purchase of Household and Institutional Appliances	150,000	157,500	165,375
		2220101	Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
		2220210	Maintenance of Computers, Software, and Networks	70,000	73,500	77,175
			Net Expenditure.....Kshs.	5,255,966	5,518,764	5,794,703
	3920000501 YPs	2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	50,000	52,500	55,125
		2210201	Telephone, telex, facsimile and mobile phone services	450,000	472,500	496,125
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	472,500	496,125
		2210303	Daily Subsistence Allowance	350,000	367,500	385,875
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	20,000	21,000	22,050
		2210604	Hire of Transport	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
		2210802	Boards, Committees, Conferences and Seminars	900,000	945,000	992,250
		2211016	Purchase of Uniforms and Clothing - Staff	350,000	367,500	385,875
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	250,000	262,500	275,625
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211203	Refined Fuels and Lubricants -- Other	700,000	735,000	771,750
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211310	Contracted Professional Services	15,000	15,750	16,538

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2220101	Maintenance Expenses - Motor Vehicles	300,000	315,000	330,750
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
			Net Expenditure.....Kshs.	4,760,000	4,998,000	5,247,900
	3920000901 Devolution	2210799	Training Expenses - Other (Bud	5,000,000	5,250,000	5,512,500
		2210303	Daily Subsistence Allowance	10,000,000	10,500,000	11,025,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,000,000	5,250,000	5,512,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	165,375
		2210802	Boards, Committees, Conferences and Seminars	15,000,000	15,750,000	16,537,500
		2211203	Refined Fuels and Lubricants -- Other	2,850,000	2,992,500	3,142,125
		2211102	Supplies and Accessories for Computers and Printers	500,000	525,000	551,250
		3111002	Purchase of Computers, Printers and other IT Equipment	4,000,000	4,200,000	4,410,000
			Net Expenditure.....Kshs.	42,500,000	44,625,000	46,856,250
			Gross Expenditure.....Kshs.	465,066,613	488,319,944	512,735,941
WATER, ENVIRONMENT AND CLIMATE CHANGE						
	3921000101 Water management HQ	2110101	Basic Salaries - Civil Service	40,404,852	42,425,095	44,546,349
		2110301	House Allowance	9,187,930	9,647,327	10,129,693
		2110314	Transport Allowance	4,850,746	5,093,283	5,347,947
		2110320	Leave Allowance	1,058,976	1,111,925	1,167,521
		2110399	Personal Allowances paid - Oth	7,288,077	7,652,481	8,035,105
		2110202	Casual Labour - Others	600,000	630,000	661,500
				63,390,581	66,560,110	69,888,116
		2210101	Electricity	24,500	25,725	27,011
		2210102	Water and Sewerage Charges	60,000	63,000	66,150
		2210106	Utilities, Supplies- Other (	500	525	551
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	700,000	735,000	771,750
		2210202	Internet Connections	72,000	75,600	79,380
		2210203	Courier and Postal Services	40,000	42,000	44,100
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	157,500	165,375
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000	105,000	110,250
		2210403	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	40,000	42,000	44,100
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	85,000	89,250	93,713
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210604	Hire of Transport	10,000	10,500	11,025
		2210606	Hire of Equipment, Plant and Machinery	10,000	10,500	11,025
		2210799	Training Expenses - Other (Bud	250,000	262,500	275,625
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	20,000	21,000	22,050
		2211016	Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211031	Specialised Materials - Other	20,000	21,000	22,050
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	173,000	181,650	190,733
		2211102	Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000	84,000	88,200
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	332	349	366
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
		2211310	Contracted Professional Services	40,000	42,000	44,100
		2211311	Contracted Technical Services	40,000	42,000	44,100
		2220101	Maintenance Expenses - Motor Vehicles	230,000	241,500	253,575
		2220105	Routine Maintenance - Vehicles	400,000	420,000	441,000
		2220202	Maintenance of Office Furniture and Equipment	30,000	31,500	33,075
		2220209	Minor Alterations to Buildings and Civil Works	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	80,000	84,000	88,200
		3111001	Purchase of office furniture and fittings	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000	157,500	165,375
			Net Expenditure.....Kshs.	69,145,913	72,603,209	76,233,369
	3921000601 Environment and Natural Resources	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210309	Field Allowance	50,000	52,500	55,125
		2210502	Publishing and Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	35,000	36,750	38,588
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210604	Hire of Transport	20,000	21,000	22,050
		2210606	Hire of Equipment, Plant and Machinery	20,000	21,000	22,050
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	200,000	210,000	220,500
		2211029	Purchase of Safety Gear	30,000	31,500	33,075
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	60,000	63,000	66,150
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211201	Refined Fuels and Lubricants for Transport	250,000	262,500	275,625

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
		3111002	Purchase of Computers, Printers and other IT Equipment	100,000	105,000	110,250
			Net Expenditure.....Kshs.	2,005,000	2,105,250	2,210,513
	3921000801 Climate Change	2110101	Basic Salaries - Civil Service	3,376,517	3,545,343	3,722,610
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	525,000	551,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	1,100,000	1,155,000	1,212,750
		2210504	Advertising, Awareness and Publicity Campaigns	250,000	262,500	275,625
		2210799	Training Expenses - Other (Bud	300,000	315,000	330,750
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	30,000	31,500	33,075
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	80,000	84,000	88,200
		2211102	Supplies and Accessories for Computers and Printers	70,000	73,500	77,175
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	42,000	44,100
		2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
		2220101	Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000
		3111001	Purchase of office furniture and fittings	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000	262,500	275,625
			Net Expenditure.....Kshs.	4,870,000	5,113,500	5,369,175
			Gross Expenditure.....Kshs.	79,397,430	83,367,302	87,535,667
COUNTY ASSEMBLY						
	3922000301 County Assembly Headquarters	2110116	Basic Salaries - County Assembly Service	76,536,600	80,363,430	84,381,602
		2110199	Basic Salaries - Permanent - Others	64,968,117	68,216,523	71,627,349
		2110201	Contractual Employees	35,380,000	37,149,000	39,006,450
		2110301	House Allowance	42,144,000	44,251,200	46,463,760
		2110312	Responsibility Allowance	13,518,000	14,193,900	14,903,595
		2110314	Transport Allowance	11,355,000	11,922,750	12,518,888
		2110315	Extraneous Allowance	1,500,000	1,575,000	1,653,750
		2110320	Leave Allowance	720,000	756,000	793,800
		2110325	Car Maintenance Allowance	15,204,168	15,964,376	16,762,595
		2110399	Personal Allowances paid - Oth	5,000,000	5,250,000	5,512,500
		2110405	Telephone Allowance	2,915,000	3,060,750	3,213,788
		2120101	Employer Contributions to National Social Security Fund	1,780,000	1,869,000	1,962,450
		2120103	Employer Contribution to Staff Pensions Scheme	14,670,000	15,403,500	16,173,675

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
			Total Personal Emoluments.....Kshs	285,690,885	299,975,429	314,974,201
		2210101	Electricity	1,400,000	1,470,000	1,543,500
		2210102	Water and sewerage charges	4,200,000	4,410,000	4,630,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	2,679,075	2,813,029	2,953,680
		2210202	Internet Connections	4,200,000	4,410,000	4,630,500
		2210203	Courier and Postal Services	109,200	114,660	120,393
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,575,000	1,653,750	1,736,438
		2210302	Accommodation - Domestic Travel	53,450,000	56,122,500	58,928,625
		2210303	Daily Subsistence Allowance	46,300,000	48,615,000	51,045,750
		2210401	Travel Costs (airlines, bus, railway, etc.)	10,500,000	11,025,000	11,576,250
		2210402	Accommodation	25,000,000	26,250,000	27,562,500
		2210403	Daily Subsistence Allowance	14,500,000	15,225,000	15,986,250
		2210502	Publishing and Printing Services	3,500,000	3,675,000	3,858,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	550,200	577,710	606,596
		2210504	Advertising, Awareness and Publicity Campaigns	6,400,000	6,720,000	7,056,000
		2210505	Trade Shows and Exhibitions	500,000	525,000	551,250
		2210603	Rents and Rates - Non-Residential	5,544,000	5,821,200	6,112,260
		2210799	Training Expenses - Other (Bud	26,250,000	27,562,500	28,940,625
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	39,100,000	41,055,000	43,107,750
		2210802	Boards, Committees, Conferences and Seminars	26,250,000	27,562,500	28,940,625
		2210809	Board Allowance	5,664,000	5,947,200	6,244,560
		2210901	Group Personal Insurance	1,875,000	1,968,750	2,067,188
		2210902	Buildings Insurance	2,500,000	2,625,000	2,756,250
		2210904	Motor Vehicle Insurance	4,800,000	5,040,000	5,292,000
		2210910	Medical Insurance	33,650,250	35,332,763	37,099,401
		2210999	Insurance Costs - Other (Budge	1,200,000	1,260,000	1,323,000
		2211016	Purchase of Uniforms and Clothing - Staff	6,500,000	6,825,000	7,166,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	4,580,000	4,809,000	5,049,450
		2211206	Loan Management Expenses	4,500,000	4,725,000	4,961,250
		2211299	Fuel Oil and Lubricants - Othe	7,000,000	7,350,000	7,717,500
		2211305	Contracted Guards and cleaning Services	8,400,000	8,820,000	9,261,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,500,000	3,675,000	3,858,750
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	12,000,000	12,600,000	13,230,000
		2211311	Contracted Technical Services	2,500,000		
		2211323	Laundry Expenses	750,000	787,500	826,875
		2211399	Other Operating Expenses - Oth	34,789,000	36,528,450	38,354,873
		2220101	Maintenance Expenses - Motor Vehicles	3,150,000	3,307,500	3,472,875
		2220205	Maintenance of Buildings and Stations -- Non-Residential	4,200,000	4,410,000	4,630,500
		2220210	Maintenance of Computers, Software, and Networks	5,000,000	5,250,000	5,512,500
		2710103	Gratuity - Members of Parliament	26,670,000	28,003,500	29,403,675
		3110701	Purchase of Motor Vehicles	20,000,000	21,000,000	22,050,000
		3111002	Purchase of Computers, Printers and other IT Equipment	7,500,000	7,875,000	8,268,750
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	4,200,000	4,410,000	4,630,500
		3110902	Purchase of Household and Institutional Appliances	8,000,000	8,400,000	8,820,000

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		3111112	Purchase of Software	5,500,000	5,775,000	6,063,750
			Gross Expenditure	776,126,610	812,307,941	852,923,338
COUNTY PUBLIC SERVICE BOARD						
	3923000101 CPSB Headquarters	2110199	Basic Salaries - Permanent - Others	30,305,144	31,820,401	33,411,421
			Total Personal Emoluments.....Kshs	30,305,144	31,820,401	33,411,421
		2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	50,000	52,500	55,125
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	630,000	661,500
		2210202	Internet Connections	120,000	126,000	132,300
		2210203	Courier and Postal Services	60,000	63,000	66,150
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	865,000	908,250	953,663
		2210302	Accommodation - Domestic Travel	1,450,000	1,522,500	1,598,625
		2210303	Daily Subsistence Allowance	1,600,000	1,680,000	1,764,000
		2210502	Publishing and Printing Services	250,000	262,500	275,625
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	218,840	229,782	241,271
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210704	Hire of Training Facilities and Equipment	340,000	357,000	374,850
		2210799	Training Expenses - Other (Bud	750,000	787,500	826,875
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	540,400	567,420	595,791
		2210802	Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
		2210809	Board Allowance	3,840,000	4,032,000	4,233,600
		2210899	Hospitality Supplies - other (	200,000	210,000	220,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	441,854	463,947	487,144
		2211102	Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
		2211103	Sanitary and Cleaning Materials, Supplies and Services	180,000	189,000	198,450
		2211199	Office and General Supplies -	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	150,000	157,500	165,375
		2211203	Refined Fuels and Lubricants -- Other	950,000	997,500	1,047,375
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	48,000	50,400	52,920
		2211305	Contracted Guards and Cleaning Services	651,160	683,718	717,904
		2211310	Contracted Professional Services	310,000	325,500	341,775
		2220101	Maintenance Expenses - Motor Vehicles	550,000	577,500	606,375
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	420,000	441,000	463,050
		3111002	Purchase of Computers, Printers and other IT Equipment	600,000	630,000	661,500
		3111005	Purchase of Photocopiers	100,000	105,000	110,250
			Gross Expenditure.....Kshs.	47,890,398	50,284,918	52,799,164
ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY						
	3924000201 Roads headquarters	2110117	Basic Salaries County Executive Service	35,313,782	37,079,471	38,933,445
		2110299	Basic Wages - Temporary -Other	4,984,284	5,233,498	5,495,173
		2110301	House Allowance	13,364,592	14,032,822	14,734,463
		2110314	Transport Allowance	5,138,294	5,395,209	5,664,969

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2110320	Leave Allowance	6,961,775	7,309,864	7,675,357
		2110399	Personal Allowances paid - Oth	1,520,000	1,596,000	1,675,800
			Total Personal Emoluments.....Kshs	67,282,727	70,646,863	74,179,207
		2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	900,000	945,000	992,250
		2210202	Internet Connections	100,000	105,000	110,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	330,750
		2210302	Accommodation - Domestic Travel	1,100,000	1,155,000	1,212,750
		2210303	Daily Subsistence Allowance	2,000,000	2,100,000	2,205,000
		2210309	Field Allowance	1,500,000	1,575,000	1,653,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	150,000	157,500	165,375
		2210799	Training Expenses - Other (Bud	680,000	714,000	749,700
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	433,000	454,650	477,383
		2210802	Boards, Committees, Conferences and Seminars	400,000	420,000	441,000
		2211016	Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	400,000	420,000	441,000
		2211102	Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	165,375
		2211201	Refined Fuels and Lubricants for Transport	150,160	157,668	165,551
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
			Net Expenditure.....Kshs.	76,795,887	80,635,681	84,667,465
	3924000501 Energy	2210101	Electricity	15,000,000	15,750,000	16,537,500
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210201	Telephone, telex, facsimile and mobile phone services	900,000	945,000	992,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	105,000	110,250
		2210302	Accommodation - Domestic Travel	500,000	525,000	551,250
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211201	Refined Fuels and Lubricants for Transport	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	50,000	52,500	55,125
		2210802	Boards, Committees, Conferences and Seminars	250,000	262,500	275,625
			Net Expenditure.....Kshs.	18,870,000	19,813,500	20,804,175
	3924000101 Public Works	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000	315,000	330,750
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	105,000	110,250
		2210302	Accommodation - Domestic Travel	250,000	262,500	275,625
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		3111001	Purchase of Office Furniture and Fittings	50,000	52,500	55,125
		3111002	Purchase of computers, Printers and other IT Equipment	50,000	52,500	55,125
			Net Expenditure.....Kshs.	1,050,000	1,102,500	1,157,625
			Gross Expenditure.....Kshs.	96,715,887	101,551,681	106,629,265
OFFICE OF THE COUNTY ATTORNEY						
OFFICE OF THE COUNTY ATTORNEY	3926000101 County Attorney's Office	2110117	Basic Salaries County Executive Service	4,476,879	4,700,723	4,935,759
		2110301	House Allowance	920,750	966,788	1,015,127
		2110314	Transport Allowance	285,000	299,250	314,213
		2110315	Extraneous Allowance	72,000	75,600	79,380
		2110318	Non- Practicing Allowance	57,500	60,375	63,394
		2110320	Leave Allowance	285,000	299,250	314,213
		2110399	Personal Allowances paid - Oth	450,000	472,500	496,125
			Total Personal Emoluments.....Kshs	6,547,129	6,874,485	7,218,210
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	570,000	598,500	628,425
		2210202	Internet Connections	120,000	126,000	132,300
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,500	735,525	772,301
		2210303	Daily Subsistence Allowance	5,500,000	5,775,000	6,063,750
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	500,000	525,000	551,250
		2210502	Publishing and Printing Services	450,000	472,500	496,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	45,000	47,250	49,613
		2210799	Training Expenses - Other (Bud	600,000	630,000	661,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	450,000	472,500	496,125
		2210802	Boards, Committees, Conferences and Seminars	3,150,000	3,307,500	3,472,875
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	450,000	472,500	496,125
		2211102	Supplies and Accessories for Computers and Printers	269,007	282,457	296,580
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000	63,000	66,150
		2211201	Refined Fuels and Lubricants for Transport	1,356,000	1,423,800	1,494,990

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	300,000	315,000	330,750
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	56,000,000	58,800,000	61,740,000
		2211318	Witness Expenses	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles	1,000,250	1,050,263	1,102,776
		2220205	Maintenance of Buildings and Stations -- Non-Residential	150,000	157,500	165,375
		3111001	Purchase of Office Furniture and Fittings	235,000	246,750	259,088
		3111002	Purchase of computers, Printers and other IT Equipment	1,220,000	1,281,000	1,345,050
			Gross Expenditure.....Kshs.	79,872,886	83,866,530	88,059,857
NYERI MUNICIPALITY						
	3927000101 Nyeri Municipality	2110101	Basic Salaries - Civil Service	24,131,624	25,338,205	26,605,115
		2110301	House Allowance	820,680	861,714	904,800
		2110314	Transport Allowance	694,596	729,326	765,792
		2110315	Extraneous Allowance	427,827	449,218	471,679
		2110320	Leave Allowance	315,000	330,750	347,288
		2110322	Risk Allowance	756,000	793,800	833,490
			Total Personal Emoluments.....Kshs	27,145,727	28,503,013	29,928,164
		2210101	Electricity	32,000	33,600	35,280
		2210102	Water and sewerage charges	72,000	75,600	79,380
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	360,000	378,000	396,900
		2210202	Internet Connections	10,000	10,500	11,025
		2210203	Courier and Postal Services	10,500	11,025	11,576
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	52,500	55,125	57,881
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	70,000	73,500	77,175
		2210401	Travel Costs (airlines, bus, railway, etc.)	300,000	315,000	330,750
		2210403	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	86,285	90,599	95,129
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	52,500	55,125	57,881
		2210504	Advertising, Awareness and Publicity Campaigns	70,000	73,500	77,175
		2210505	Trade Shows and Exhibitions	16,415	17,236	18,098
		2210599	Printing, Advertising - Other	180,000	189,000	198,450
		2210604	Hire of Transport	100,000	105,000	110,250
		2210701	Travel Allowance	100,000	105,000	110,250
		2210703	Production and Printing of Training Materials	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	386,600	405,930	426,227
		2210802	Boards, Committees, Conferences and Seminars	1,240,000	1,302,000	1,367,100
		2211016	Purchase of Uniforms and Clothing - Staff	756,000	793,800	833,490
		2211031	Specialised Materials - Other	20,000	21,000	22,050
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	350,000	367,500	385,875

DEPARTMENT	Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections
		2211102	Supplies and Accessories for Computers and Printers	78,000	81,900	85,995
		2211103	Sanitary and Cleaning Materials, Supplies and Services	476,000	499,800	524,790
		2211201	Refined Fuels and Lubricants for Transport	48,200	50,610	53,141
		2211204	Other Fuels (wood, charcoal, cooking gas etc...)	50,000	52,500	55,125
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	642,000	674,100	707,805
		2211305	Contracted Guards and Cleaning Services	20,000	21,000	22,050
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	45,000	47,250	49,613
		2211310	Contracted Professional Services	100,873	105,917	111,212
		2220101	Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
		2220105	Routine Maintenance - Vehicles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
		3111001	Purchase of Office Furniture and Fittings	50,000	52,500	55,125
				8,124,873	8,531,117	8,957,672
			NET EXPENDITURE Municipality	35,270,600	37,034,130	38,885,837
Total Recurrent Budget				6,024,878,664	6,322,920,097	6,639,066,102

DEVELOPMENT EXPENDITURE

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
3911000101 Office of the Governor and Deputy Governor Headquarters	3110299	Construction of Buildings - Ot	10,000,000	10,500,000	11,025,000	Construction of Deputy Governor's Official Residence (Phase I) in line with SRC requirements
	3110399	Refurbishment of Builds - Oth	4,000,000	4,200,000	4,410,000	Renovations of various governments buildings- repair, upgrading, and improvement of existing public facilities
	3110902	Purchase of Household and Institutional Appliances	2,000,000	2,100,000	2,205,000	Purchase of kitchen, catering and food service equipments, office & administrative fire safety, health and sanitation equipment and appliances
	3111001	Purchase of office furniture and fittings	7,000,000	5,775,000	6,063,750	Purchase and installation of furniture and fittings at Governor's Official Residence
	3111111	Purchase of ICT networking and Communications Equipment	3,500,000	3,675,000	3,858,750	Purchase of cameras, lenses, laptops, desktops, networking and video-streaming equipment, high-end phones and other communication equipments
Sub Total		Net Expenditure.....Kshs.	26,500,000	27,825,000	29,216,250	

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
		Gross Expenditure.....Kshs.	26,500,000	27,825,000	29,216,250	
OFFICE OF THE COUNTY SECRETARY						
3912000101 Administration	3110599	Other Infrastructure and Civil Works	6,500,000	6,825,000	7,166,250	Upgrading for town hall staff parking area;4.5M, Refurbishment of ward offices;2M
	3111111	Purchase of ICT networking and Communications Equipment	3,000,000	3,150,000	3,307,500	Security surveillance system CCTV for Karatina Town Hall and Othaya Town hall
	3111120	Purch. of Specialised Plant. -	24,000,000	25,200,000	26,460,000	Purchase of operation Vehicles for sub-counties
		Gross Expenditure.....Kshs.	33,500,000	35,175,000	36,933,750	
FINANCE, ECONOMIC PLANNING & ICT						
3913000101 Finance & Economic Planning Headquarters	2211311	Contracted Technical Services	3,000,000			Network management
	3110504	Other infrastructure and civil works	2,000,000	2,100,000	2,205,000	County asset tagging
	3111504	Other Infrastructure and Civil Works	3,249,592	3,412,072	3,582,675	Ongoing works
	3110599	Other Infrastructure and Civil Works	9,000,000	9,450,000	9,922,500	Street parking signages-branding and replacement;4.9M,Storage Containers for Subcounties;2.1M,Street parking marking;2M
	3111002	Purchase of Computers, Printers and other IT Equipment	2,800,000	2,940,000	3,087,000	To support operational efficiency and technological needs.i.e photocopiers; Printer; laptop; Projector screen;
		Gross Expenditure.....Kshs.	20,049,592	21,052,072	22,104,675	
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
3914000101 Physical Planning & Development Headquarters	2220202	Maintenance of Office Furniture and Equipment	800,000	840,000	882,000	Maintenance of office Furniture and Equipments
	2220205	Maintenance of Buildings and Stations -- Non-Residential	1,400,000	1,470,000	1,543,500	Repair of leaking office building in Mweiga, Karatina and Naromoru.
	2211310	Contracted Professional Services	30,800,000	32,340,000	33,957,000	Purchase of accountable documents 2.3M Completion and operationalization of Electronic Development Application and Management Systems (Edams) and Land Information Management System (LIMS).28.5M
	2640599	Other Capital Grants and Trans	52,000,000	54,600,000	57,330,000	KISIP II - Donor funds for Infrastructure upgrading
	2640503	Other Capital Grants and Transfers	5,200,000	5,460,000	5,733,000	KISIP II - Counterpart Funding 10% of Donor Funds
	3110504	Other Infrastructure and Civil Works	2,316,982	2,432,831	2,554,473	Construction of the Municipal yard perimeter wall
	2211311	Contracted Technical Services	1,500,000	1,575,000	1,653,750	Ward specific

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
		Net Expenditure.....Kshs.	94,016,982	98,717,831	103,653,723	
3914000201 Land Survey and Mapping Headquarters	2211310	Contracted Professional Services	27,483,018	28,857,169	30,300,027	To cater for Ongoing works
	3111120	Purch. of Specialised Plant. -	4,800,000	5,040,000	5,292,000	Purchase of Global Navigation Satellite System (GNSS) equipments
	3110504	Other Infrastructure and Civil Works	4,800,000	5,040,000	5,292,000	Purchase and installation of Fireproof cabinets for land registry records.
		Net Expenditure.....Kshs.	37,083,018	38,937,169	40,884,027	
3914000301 Housing Headquarters	2220204	Maintenance of Buildings -- Residential	3,400,000	3,570,000	3,748,500	Maintenance of county residential houses 2M Rehabilitation of Drainages and fence for county housing estate 1.4M
		Net Expenditure.....Kshs.	3,400,000	3,570,000	3,748,500	
Lands, Physical Planning and Urban development		Gross Expenditure.....Kshs.	134,500,000	141,225,000	148,286,250	
HEALTH SERVICES						
3915000101 Health Headquarters	2211023	Supplies for Production	100,000,000	105,000,000	110,250,000	To support Medical Drugs, Non-pharms and other specialized medical supplies for specialized Programmes.
	2220203	Maintenance of Medical and Dental Equipment	3,000,000	3,150,000	3,307,500	For routine maintenance of medical and dental equipment for county health facilities under MES equipment.
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,050,000	1,102,500	Conducting environmental impact assessment; development of hospital master plans and processing title deeds for various facilities.
		Net Expenditure.....Kshs.	104,000,000	109,200,000	114,660,000	
3915000401 County Referral Hospital	3110302	Refurbishment of Non-Residential Buildings	5,000,000	5,250,000	5,512,500	Completion of ongoing paediatric ward as per the BQ and refurbishment of various units at Nyeri Referral Hospital.
	3111101	Purchase of Medical and Dental Equipment	8,734,847	9,171,589	9,630,169	For supply of patient beds & lockers for the new surgical ward at Nyeri Referral Hospital including additional morgue cabinets.
		Net Expenditure.....Kshs.	13,734,847	14,421,589	15,142,669	
3915000601 Karatina Hospital	3110299	Construction of Buildings - Ot	56,205,063	59,015,316	61,966,082	Ongoing works - Completion of Karatina Accident and Emergency Block (Phase 2).
	3111101	Purchase of Medical and Dental Equipment	4,500,000	4,725,000	4,961,250	For supply & Installation of equipment for ICU unit, Emergency & Accident unit, and Renal Equipment

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
						at Karatina Hospital (including 2 ventilators).
		Net Expenditure.....Kshs.	60,705,063	63,740,316	66,927,332	
3915000401 Mukurwe-ini Hospital	3110299	Construction of Buildings - Ot	47,566,154	49,944,462	52,441,685	Completion of Phase 1 of OPD Block at Mukurwe-ini Hospital.
	3110302	Refurbishment of Non-Residential Buildings	2,000,000	2,100,000	2,205,000	Refurbishment of Non-Residential Buildings at Mukurweini Hospital.
		Net Expenditure.....Kshs.	49,566,154	52,044,462	54,646,685	
3915000701 Othaya Hospital	3110302	Refurbishment of Non-Residential Buildings	1,000,000	1,050,000	1,102,500	Refurbishment of Non-Residential Buildings at Othaya Hospital.
	3111101	Purchase of Medical and Dental Equipment	1,000,000	1,050,000	1,102,500	For supply & installation of theatre equipment at Othaya hospital.
		Net Expenditure.....Kshs.	2,000,000	2,100,000	2,205,000	
3915000801 Mt. Kenya Hospital	3110299	Construction of Buildings - Ot	3,000,000	3,150,000	3,307,500	Phase 2 of ongoing works - radiology block at Mt. Kenya Hospital to improve on amenity service delivery.
		Net Expenditure.....Kshs.	3,000,000	3,150,000	3,307,500	
3915001101 Wamagana Level IV Hosp	3110299	Construction of Buildings - Ot	26,239,730	27,551,717	28,929,302	Completion of Wamagana Level 4 Hospital - Phase 1 @ Kshs. 26,239,730/=
		Net Expenditure.....Kshs.	26,239,730	27,551,717	28,929,302	
3915000901 Rural Health Facilities	3110302	Refurbishment of Non-Residential Buildings	13,600,000	14,280,000	14,994,000	For refurbishments of various rural health facilities.; Ward Specific;10.6M Ongoing Works;3M
	3110504	Other Infrastructure and Civil Works	42,100,000	44,205,000	46,415,250	Ward Specific Projects;20.1M. Gichira H/Centre;20M Ongoing Works;2M
	3110902	Purchase of Household and Institutional Appliances	600,000	630,000	661,500	For supplies of household & appliances for various rural facilities.
	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,575,000	1,653,750	Purchase of Office Furniture and Fittings- for the newly opened facilities as well as the patient seats for Oncology unit at the Nyeri CRH.
	3111101	Purchase of Medical and Dental Equipment	9,000,000	9,450,000	9,922,500	Purchase of various medical and dental equipment for rural health facilities including new facilities e.g. Gatura, Mwireri, Miiri, Mbiriri, Thaithi, Gitathi-ini, Karuthi, etc.;5M Ward Specific;4M
		Net Expenditure.....Kshs.	66,800,000	70,140,000	73,647,000	

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
		Gross Expenditure.....Kshs.	326,045,794	342,348,084	359,465,488	
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
3916000101 Gender Headquarters	2210505	Trade Shows and Exhibitions	7,000,000	7,350,000	7,717,500	To cater for priority social welfare and empowerment programmes such as covering street families support, dignity kits and boy-child empowerment, International and Thematic Days (PWD Day, International Women's Day, Men Engagement, Widows, Youth Day and GBV programs), development and launch of County disaster and risk management policy to enhance inclusion, protection and community resilience in line with CIDP priorities - 3M To conduct the Youth summit - 4M
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	44,200,000	46,410,000	48,730,500	Ward Specific
	2211021	Purchase of Bedding and Linen	550,000	577,500	606,375	Provision for purchase of beds and beddings for Karatina Children's Home and Fire stations 0.55M
	2211305	Contracted Guards and Cleaning Services	1,800,000	1,890,000	1,984,500	Provision for Contracted guards and cleaning services in the various departmental units already engaged while allowing for additional guards - 1.8M
	3110502	Water Supplies and Sewerage	1,000,000	1,050,000	1,102,500	Construction and installation of 2 water hydrants
	3110504	Other Infrastructure and Civil Works	17,500,000	18,375,000	19,293,750	Phase III Karatina Children's Home Staff houses- 2.5M, Installation of solar lighting at Karatina Children's Home and Karatina Fire Station - 0.5M Rehabilitation of electricity at Karatina Fire station - 0.5M Refurbishment of Libraries (leaking roof), and maintenance library buildings - 2.5M Water harvesting and improvement of old water system at Karatina Children's Home -3.5M Renovation and equipping of a GBV rescue centre - 5M Ward Specific;3M
	3111099	Purch. of Office Furn. & Gen. - Other (Budget)	1,000,000	1,050,000	1,102,500	Purchase of new furniture for various departmental units and libraries 1M
	3111101	Purchase of Medical and Dental Equipment	2,000,000	2,100,000	2,205,000	Assistive devices for PWDs 2M

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	3111109	Purchase of Educational Aids and Related Equipment	3,000,000	3,150,000	3,307,500	Educational and Informational materials for Karatina Children's Home and Libraries 3M
	3110504	Other Infrastructure and Civil Works	1,000,000	1,050,000	1,102,500	Management of Ward Specific Programs and distribution logistics - 1M
		Net Expenditure.....Kshs.	79,050,000	83,002,500	87,152,625	
3916000401 Sports Headquarters	3110504	Other Infrastructure and Civil Works	3,000,000	3,150,000	3,307,500	Construction of a basketball court at Kamukunji Stadium Phase I @ -2.5M Ward Specific;0.5M
	3111109	purchase of educational Aids and related equipment	8,100,000	8,505,000	8,930,250	Purchase of sports equipment's for KICOSCA, KYISA, Nyeri County Youth Sports Tournaments, Half-Marathon and PWD Sports; 4M Ward Specific;4.1M
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	2,100,000	2,205,000	Training on AGPO and other economic empowerment initiatives, entrepreneurial skills development, disaster risk management, gender inclusion, disability mainstreaming, capacity building models to empower youth and CBO leaders, mental health awareness, library outreach programs and other sensitization and awareness programmes.
	2640599	Other Capital Grants and Trans	2,400,000	2,520,000	2,646,000	Management of Nyeri County Sports Tournaments (Soccer, Volleyball, Nyeri Half-marathons/Track Events, etc.) Support of local teams' affiliations and Annual Nyeri County Youth Sports Tournament Supporting of local teams in trainings (Referees and coaching courses) and tournament officiating fees in Division 1 & II - 1.4M Support of PWD Sports - 1M
		Net Expenditure.....Kshs.	15,500,000	16,275,000	17,088,750	
3916000501 Disaster Management	2210606	Hire of Equipment, Plant and Machinery	500,000	525,000	551,250	To provide for hire of specialized machinery, equipment and personnel to support timely and effective emergency response and disaster rescue operations
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other	4,000,000	4,200,000	4,410,000	Disaster Management
	3110504	Other Infrastructure and Civil Works	3,000,000	3,150,000	3,307,500	Renovation and equipping of Fire Stations

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	3111106	Purchase of Fire fighting Vehicles and Equipment	50,000,000	52,500,000	55,125,000	Purchase of a new fire engine
	3111009	Purchase of other Office Equipment	2,000,000	2,100,000	2,205,000	Disaster Emergency Operations Centre- phase II
	3110599	Other Infrastructure and Civil Works	13,000,000	13,650,000	14,332,500	Purchase of coffins kshs - 1M Purchase of iron sheets and nails for disaster management kshs -4M Purchase of fuel for disaster management vehicles kshs -4M Maintenance of disaster management vehicles and equipment's kshs -3.5M Toll free line tariff payment kshs -0.5M,
		Net Expenditure.....Kshs.	72,500,000	76,125,000	79,931,250	
		Gross Expenditure.....Kshs.	167,050,000	175,402,500	184,172,625	
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
3917000101 County Public Service Management	3110399	Refurbishment of Builds - Oth	3,500,000	3,675,000	3,858,750	Block"C" :Improvement of Work Environment and Enhancement of Security through Replacement of all offices doors with solid lockable wooden doors ;1M, Refurbishment of washrooms and the Plumbing system; 1.2M, installation of sound proof walling at Director HR office to enhance confidentiality; 0.5M, Improvement of temporary archive through additional lighting installations and air conditioning system and addition of shelves;) 0.5M Provide for comprehensive maintenance of lift 0.3M
	3111001	Purchase of office furniture and fittings	1,000,000	1,050,000	1,102,500	Purchase of furniture for county HR unit's offices
	3111401	Pre-feasibility, feasibility and Appraisal Studies	1,676,000	1,759,800	1,847,790	Development of County HR policies and Structures
	3111002	Purchase of Computers, Printers and other IT Equipment	2,000,000	2,100,000	2,205,000	Purchase of Computers and Printers and other IT Equipment to enhance digitization of HR records
		Net Expenditure.....Kshs.	8,176,000	8,584,800	9,014,040	
3917000501 Solid Waste Management	2211006	Purchase of Workshop Tools, Spares and Small Equipment	3,000,000	3,150,000	3,307,500	Purchase of Workshop Tools, Spares and Small Equipment;
	2211016	Purchase of Uniforms and Clothing - Staff	2,250,000	2,362,500	2,480,625	Sanitation Staff Uniforms for Dumpsite Staff and Officers involved Waste Collection

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	2211029	Purchase of Safety Gear	3,000,000	3,150,000	3,307,500	Purchase of Protective/Safety Gears for sanitation staff
	3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000	1,050,000	1,102,500	Purchase of 5 Laptops for sub county in charges
	3110599	Other Infrastructure and Civil Works	36,374,000	38,192,700	40,102,335	Maintenance of Vehicles- 5M; Maintenance of Plants and Machinery- 2M; Fuel (garbage collection)- 19M; Hire of machinery 2M; Dumpsite management and improvement - 4M (Security enhancement and Water reticulation at Karindundu Dumpsite,; Establish and equip a material Recovery Centre at Blue Valley (phase 1) as required by the Sustainable Waste Management Act, 2022 – 1.374M; Ward Specific;3M
	3111120	Purch. of Specialised Plant. -	11,000,000	11,550,000	12,127,500	Purchase of a Side-Loader Truck
		Net Expenditure.....Kshs.	56,624,000	59,455,200	62,427,960	
		Gross Expenditure.....Kshs.	64,800,000	68,040,000	71,442,000	
AGRICULTURE, LIVESTOCK AND FISHERIES						
3918000101 Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	10,700,000	11,235,000	11,796,750	Ward Specific;6.7M Ongoing Works;4M
	2211202	Refined Fuels and Lubricants for Production	1,000,000	1,050,000	1,102,500	To support of E-subsidy last mile fertilizer program.
	3110302	Refurbishment of Non-Residential Buildings	1,500,000	1,575,000	1,653,750	Renovation of Department HQ (Mifugo house)
	3110504	Other infrastructure and civil works	5,100,000	5,355,000	5,622,750	Renovation of Show County stand, tents and Department stand. (1.5M). Department HQ lower side perimeter wall (2M) Ward Specific;1.6M
	3110801	Overhaul of Vehicles	2,000,000	2,100,000	2,205,000	Major Service to the old fleet of vehicles and purchase of new tyres. (16 Motor vehicles; 35 Motorcycles)
	3111111	Purchase of ICT networking and Communications Equipment	500,000	525,000	551,250	CCTV installation at the County Agriculture HQs for security.
		Net Expenditure.....Kshs.	20,800,000	21,840,000	22,932,000	
3918000301 Crops Management	2211007	Agricultural Materials, Supplies and Small Equipment	15,400,000	16,170,000	16,978,500	Improved tea variety seedlings, certified coffee seedlings for society and farmers, Coffee management kits for the youths (Sprayer-electric rechargeable 18Lts and pruning scissors, pruning

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
						saw and PPEs) in the 24 coffee growing wards
	3110299	Construction of Buildings - Ot	3,000,000	3,150,000	3,307,500	Construction of the Nyeri South Agriculture Office and ablution block– KES 3M.
	3110504	Other Infrastructure and civil works	3,000,000	3,150,000	3,307,500	Ward Specific;1M Ongoing Works;2M
	3111399	Purch. of Certified seeds - Ot	13,800,000	14,490,000	15,214,500	Avocado Seedlings, Sunflower seeds, Maize, Beans, Onions, Potatoes – KES 7.5M, Ward Specific;6.3M
		Net Expenditure.....Kshs.	35,200,000	36,960,000	38,808,000	
3918000201 Livestock Production	3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	1,000,000	1,050,000	1,102,500	Office repairs including plumbing works at Mukurweini subcounty offices
	2211007	Agricultural Materials, Supplies and Small Equipment	700,000	735,000	771,750	Wambugu ATC and Central Kenya Show exhibitions 0.3M, 8 sets of milk testing kits 0.4M (Alcohol gun, CMT testing kit, Lactometer, Alcohol Thermometer)
	3110504	Other infrastructure and civil works	8,000,000	8,400,000	8,820,000	Masonry fencing and ablution block with 3,000l tank (Livestock and Veterinary offices) Mweiga 3.5M 3 phase connection to newly constructed buildings at honey processing & Karindundu livestock yard and single phase for Othaya offices;0.5M. Completion of zero grazing unit;3M Ward Specific;1M
	3111103	Purchase of Agricultural Machinery and Equipment	5,900,000	6,195,000	6,504,750	Beehives and accessories for 8 youth groups (1 per subcounty) -3 M, Wambugu ATC Hatchery(parent stock, brooding/holding structures, fumigation equipment;2.9M
	3111302	Purchase of Animals and Breeding Stock	16,700,000	17,535,000	18,411,750	Chicks for CHPs (11M) Ward Specific;5.7M
		Net Expenditure.....Kshs.	32,300,000	33,915,000	35,610,750	
3918000601 Veterinary Services	2211023	Supplies for Production	20,000,000	21,000,000	22,050,000	Animal breeding supplies (Sexed semen, disease control equipment, Support of vector control facilities/dips with acaricides)- (10M), Fuel for vaccination - (4M) and A.I services (4M), ANITRAC tags:2M ,
	2211026	Purchase of Vaccines and Sera	8,500,000	8,925,000	9,371,250	Increase the number of Vaccines and Sera purchased for control of Notifiable diseases across the county. (In 2025/26 the programme was supported by the NAVCDP)

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	3110504	Other infrastructure and civil works	3,700,000	3,885,000	4,079,250	Renovation of Kieni West,;2.7M veterinary offices - (1M)
	3111103	Purchase of Agricultural Machinery and Equipment	2,000,000	2,100,000	2,205,000	Fully equip and operationalize the Leather Common Manufacturing Facility(CMF) (Phase II). Phase 1 involved establishment of the facility at Wambugu ATC.
		Net Expenditure.....Kshs.	34,200,000	35,910,000	37,705,500	
3918000401 Fisheries	2211023	Supplies for Production	2,000,000	2,100,000	2,205,000	High Density Polyethylene HDPE (Dam liner for Aquapark),Fish food pellets for the Aquapark and farmers-Ksh. 2 M
	3110504	Other infrastructure and civil works	2,350,000	2,467,500	2,590,875	Fencing the pond area - Ksh. 1M, Pond construction service, Protective netting to cover the ponds and installation of Pipeline or flow line laying services for 3 fish ponds -Ksh. 0.85, Water connectivity for fish Kiosks: Ksh 0.2M, Repair of concrete pond at Kabiruini show ground- Ksh. 0.05M, Establishment of a raised pond at Kabiruini show ground -Ksh. 0.25M
	3111302	Purchase of Animals and Breeding Stock	1,500,000	1,575,000	1,653,750	Fish hatcheries (fingerlings) for the Aquapark and support to fish farmers
		Net Expenditure.....Kshs.	5,850,000	6,142,500	6,449,625	
3918000701 Wambugu ATC	2211023	Supplies for Production	2,700,000	2,835,000	2,976,750	Production of 5 acres certified seeds-KES 0.5M; Coffee production and improvement-KES 0.2M; Fuel for production- 0.6M; Purchase of animal feeds for hatchery and dairy 1.4M
	3110302	Refurbishment of Non-Residential Buildings	6,000,000	6,300,000	6,615,000	Refurbishment of conference facilities, Repainting of buildings and guttering, Renovation of hostel block
	3110504	Other infrastructure and civil works	2,700,000	2,835,000	2,976,750	Ongoing Works
	3111001	Purchase of Office Furniture and Fittings	750,000	787,500	826,875	Purchase of conference chairs
	3110902	Purchase of Household and Institutional Appliances	2,500,000	2,625,000	2,756,250	Institutional generator 30 KVA -1.5 M, institutional washing machine – 1 M
	2211021	Purchase of bedding and linen	500,000	525,000	551,250	Beddings and linen for the accommodation facility
		Net Expenditure.....Kshs.	15,150,000	15,907,500	16,702,875	
3918000801 AMS Narumoru	3110504	Other infrastructure and civil works	4,500,000	4,725,000	4,961,250	Rehabilitation of farm machinery, Construction of machinery shed million,

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
						fuel and lubricants for production
		Net Expenditure.....Kshs.	4,500,000	4,725,000	4,961,250	
3918001101 NAVCDP	2640503	Other Capital Transfers (NAVCDP)	105,000,000	110,250,000	115,762,500	Conditional Grants
	2640599	Other Capital Transfers (NAVCDP)	5,000,000	5,250,000	5,512,500	Counterfunding for NAVCDP
		Net Expenditure.....Kshs.	110,000,000	115,500,000	121,275,000	
		Gross Expenditure.....Kshs.	258,000,000	270,900,000	284,445,000	
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
3919000101 General Administration and Policy development and implementation	3110599	Other infrastructure and civil works	2,000,000	2,100,000	2,205,000	Renovations of offices at the at HQS and sub-county offices. The offices at the subcounty are dire need of renovation this is to improve the work environment 1M Completion of secured weights and Measures Store to hold valuable, to include shelves and strong safes and a strongroom. The first phase is done the Department want to Complete and equip the storage unit with shelves. Repair of offices and toilet blocks in the Department 1M
		Net Expenditure.....Kshs	2,000,000	2,100,000	2,205,000	
3919000101 Trade Development	3110302	Refurbishment of Non-Residential Buildings	3,000,000	3,150,000	3,307,500	Karatina Market Roofing
	3110504	Other infrastructure and civil works	2,000,000	2,100,000	2,205,000	Ward Specific;2M
	2210505	Trade Shows and Exhibitions	1,000,000	1,050,000	1,102,500	Organize county Trade fair and investor conference and Participation in trade fair and exhibitions to promote value addition and facilitation and to market the county as the Investor destination of choice- and other related trade fairs
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,050,000	1,102,500	Prefeasibility study for CAIPS. Sensitization, awareness creation on Fair trade Practices and entrepreneurship- Training on affordable financing to SMEs- Enterprises Development. Training of Staff on emerging issues in finance. conduct survey on the msems ,mapping of investment opportunities in Nyeri county, development of the trade policies
	2211305	Contracted Guards and Cleaning Services	4,500,000	4,725,000	4,961,250	For Cleaning & Securing Offices and Major Markets

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	2640599	Other Capital Grants and Trans	150,000,000	157,500,000	165,375,000	Construction of an industrial park
		Net Expenditure.....Ksh s	161,500,000	169,575,000	178,053,750	
3919000401 Culture and Arts	2210505	Trade Shows and Exhibitions	2,000,000	2,100,000	2,205,000	Nurturing creativity and identifying talents within the County 1M Annual Nyeri Cultural Festivals , ASK Show Exhibitions , Annual Kenya Music and Cultural Festivals , KICOSCA , The Directorate of Culture is in charge of the County Choirs, Involved in National Celebrations I.e. (Jamhuri Day ,Mashujaa Day, Madaraka Day, Annual Kalasha Festivals 1M
	3110504	Other infrastructure and civil works	500,000	525,000	551,250	Cultural Centre Renovation of the Washrooms
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	500,000	525,000	551,250	Training of county visual artists and culture based organizations to enhance their skills and knowledge to contribute to sustainable cultural tourism
		Net Expenditure.....Ksh s	3,000,000	3,150,000	3,307,500	
3919000501 Co-operative Development	3110599	Other infrastructure and civil works	1,000,000	1,050,000	1,102,500	Modernize of cooperative infrastructure development and renovation of sub county offices
	2210505	Trade shows and exhibitions	2,000,000	2,100,000	2,205,000	Organize and hold Ushirika day Celebrations, Cooperative leader's forum and the Central Kenya ASK show
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,050,000	1,102,500	Consultancy services to Train and capacity build cooperative leadership, staff and management to enhance corporate governance.
		Net Expenditure.....Ksh s	4,000,000	4,200,000	4,410,000	
3919000301 Tourism Development	2210505	Trade Shows and Exhibitions	3,000,000	3,150,000	3,307,500	Tourism and cultural festival , Scouts Founder's Day, World Tourism day Celebrations, Mr. &Miss tourism pageant , Dedan Kimathi Commemoration Day any other National Celebrations/ Exhibitions
	3110599	Other infrastructure and civil works	1,000,000	1,050,000	1,102,500	Ablution block at Ndomboche Tourism site
	3111002	Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250	Digital mapping for Tourism and cultural sites
		Net Expenditure.....Ksh s	4,500,000	4,725,000	4,961,250	

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
		Gross Expenditure.....Ksh s	175,000,000	183,750,000	192,937,500	
EDUCATION, TRAINING & DEVOLUTION						
3920000101 Administration	3110302	Refurbishment of Non-Residential Buildings	3,000,000	3,150,000	3,307,500	for reinforcement of office doors, windows curtains upgrading of office secretaries lounge
	3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000	1,050,000	1,102,500	purchase of printer and laptops
		Net Expenditure.....Ksh s	4,000,000	4,200,000	4,410,000	
3920000201 ECDE	3110299	Construction of Buildings - Ot	25,750,000	27,037,500	28,389,375	Ward Specific;9.6M Ongoing Works;16.15M
	3110302	Refurbishment of Non-Residential Buildings	4,300,000	4,515,000	4,740,750	For construction & renovation of the dilapidated toilet blocks in ecde due to heavy rains and old structures
	3111109	Purchase of Educational Aids and Related Equipment	5,600,000	5,880,000	6,174,000	Education aids;5M Ward Specific;0.6M
		Net Expenditure.....Ksh s	35,650,000	37,432,500	39,304,125	
3920000501 YPs	3110299	Construction of Buildings - Ot	7,000,000	7,350,000	7,717,500	Ward Specific;3M Ongoing Works;4M
	3111109	Purchase of Educational Aids and Related Equipment	6,000,000	6,300,000	6,615,000	For purchase of VTC equipment's & Exam materials Ward Specific;1M
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	8,000,000	8,400,000	8,820,000	5m for purchase of shoe heel lasting machine for Rukira vtc & 3m for tools in various vtc
	2640599	Other Capital Grants and Trans	15,000,000	15,750,000	16,537,500	Grant to support training in VTCs
		Net Expenditure.....Ksh s	36,000,000	37,800,000	39,690,000	
3920000901 Devolution	3110299	Construction of Buildings - Ot	352,500,000	370,125,000	388,631,250	Investment grant (Level 2 Grant) to finance investments to support service delivery
		Net Expenditure.....Ksh s	352,500,000	370,125,000	388,631,250	
		Gross Expenditure.....Ksh s	428,150,000	449,557,500	472,035,375	
WATER, ENVIRONMENT AND CLIMATE CHANGE						
3921000101 Water Headquarters	3110502	Water supplies and sewerage	31,600,000	33,180,000	34,839,000	Procurement and distribution of dam liners and irrigation kits;5M Ward Specific;16.6M Ongoing Works;10M
	3110504	Other infrastructure and civil works	24,938,429	26,185,350	27,494,618	Ongoing Works
	2640599	Other Capital Grants and Trans	4,500,000	4,725,000	4,961,250	Ward Specific;0.5M
		Net Expenditure.....Ksh s	61,038,429	64,090,350	67,294,868	
3921000601 Environment and Natural Resources	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,500,000	1,575,000	1,653,750	Promotion of environmental management through

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
						celebration of environmental days (WED, WWD, IDF and WWD)
	2211310	Contracted Professional Services	1,500,000	1,575,000	1,653,750	Environment Impact Assessment /Environmental Audits (1.5M);
	3111305	Purchase of tree seeds and seedlings	3,000,000	3,150,000	3,307,500	County Greening (purchase of fruit tree seedlings for institutions and households), The department intends to support community groups undertaking tree nurseries establishment. 3M
		Net Expenditure.....Kshs	6,000,000	6,300,000	6,615,000	
3921000801 Climate Change	2640599	Other Capital Grants and Trans	125,000,000	131,250,000	137,812,500	Conditional grant for climate change program (Level II) - CCRI
	2640599	Other Capital Grants and Trans	91,009,695	95,560,180	100,338,189	N.B: 3% of the total development budget less conditional grants must be allocated to the climate change fund as counter funding to the CCRI grant and administration cost for the fund Estimate projection undertake based on FY 25/26 Need to ensure that projects meet the 20% minimum allocation to the 3 sectors (Agric, Water, Env)
		Net Expenditure.....Kshs	216,009,695	226,810,180	238,150,689	
		Gross Expenditure.....Kshs	283,048,124	297,200,530	312,060,557	
COUNTY ASSEMBLY						
3922000301 County Assembly Headquarter	3110302	Refurbishment of Non-Residential Buildings	20,000,000	21,000,000	22,050,000	
	3111504	Other Infrastructure and civil works	30,000,000	31,500,000	33,075,000	
		Gross Expenditure	50,000,000	52,500,000	55,125,000	
COUNTY PUBLIC SERVICE BOARD						
3923000101 County Public Service Board	3110504	Other Infrastructure and Civil Works	6,500,000	6,825,000	7,166,250	Completion of ongoing works
	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,575,000	1,653,750	Equipping the board offices
		Gross Expenditure	8,000,000	8,400,000	8,820,000	
ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY						
3924000201 Roads Head-quarters	3111201	Overhaul of Plant, Machinery and Equipment	15,000,000	15,750,000	16,537,500	Repair and Maintenance of plants and machinery
	3110302	Refurbishment of Non-Residential Buildings	5,000,000	5,250,000	5,512,500	Refurbishment of offices and Construction of walkways
	3110402	Access roads	124,800,000	131,040,000	137,592,000	Ward specific;99.8M Ongoing Works;25M
	3110499	Construction of Roads - Other	5,000,000	5,250,000	5,512,500	Construction of Roads

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	3110599	Other Infrastructure and Civil Works	1,000,000	1,050,000	1,102,500	Hire of Machinery from the State Department of Mechanical Services
	3110501	Bridges	14,769,022	15,507,473	16,282,847	Ward Specific;11M Ongoing Works;3.769M
	3110504	Other Infrastructure and civil works	27,094,000	28,448,700	29,871,135	Fuel,Murram, Oil and Lubricants, tyres for road maintenance
	3111120	Purch. of Specialised Plant. -	30,000,000	31,500,000	33,075,000	Purchase of 3 Lorries
		Net Expenditure.....Kshs.	222,663,022	233,796,173	245,485,982	
3924000501 Energy	3110504	Other Infrastructure and Civil Works	120,000,000	126,000,000	132,300,000	Payment for streetlight bills for county streetlights
	3110599	Other Infrastructure and Civil Works	19,000,000	19,950,000	20,947,500	Streetlight mapping and purchase of electrical materials
	3111504	Other Infrastructure and Civil Works	61,200,000	64,260,000	67,473,000	Installation of Streetlights in various wards in the County Ward Specific;31.2M Ongoing Works; 30M
	2211305	Contracted Guards and Cleaning Services	4,073,220	4,276,881	4,490,725	Provision of Contracted Guards Services and Cleaning Services for Energy Offices
		Net Expenditure.....Kshs.	204,273,220	214,486,881	225,211,225	
		Gross Expenditure.....Kshs.	426,936,242	448,283,054	470,697,207	
OFFICE OF THE COUNTY ATTORNEY						
3926000101 County Attorney's Office	3111120	Purch. of Specialised Plant. -	9,000,000	9,450,000	9,922,500	Purchase of Motor Vehicle
		Gross Expenditure.....Kshs.	9,000,000	9,450,000	9,922,500	
NYERI MUNICIPALITY						
3927000101 Nyeri Municipality	2220101	Maintenance Expenses - Motor Vehicles	6,720,000	7,056,000	7,408,800	Maintenance of garbage collection vehicles
	3110402	Access roads	40,500,000	42,525,000	44,651,250	Ward Specific;28.9M Ongoing Works;11.6M
	3110501	Bridges	5,612,500	5,893,125	6,187,781	Ward Specific;0.5M Ongoing Works;5.1M
	3110504	Other Infrastructure and Civil Works	26,250,000	27,562,500	28,940,625	Rehabilitation and maintenance of drainages within Nyeri Municipality;16.25M Ongoing Works;10M
	3110599	Other Infrastructure and Civil Works	22,498,875	23,623,819	24,805,010	Solid waste management; Fuel for Garbage collection trucks-
	3111120	Purch. of Specialised Plant. -	32,550,000	34,177,500	35,886,375	Purchase of 16 refuse skip bins, repair of the skip bins;9.55M, purchase of skip loader truck: 23M
	3111504	Other Infrastructure and Civil Works	9,252,917	9,715,563	10,201,341	Maintenance of Field Marshal Muthoni Kirima Transport Termini; (contracted gaurds,utilities;water and electricity, ground maintenance)
	2640599	Other Capital Grants and Trans	36,750,000	38,587,500	40,516,875	KUSP II - Capacity Building

Section/ Units	Vote	Description	2026/27 Estimates	2027/28 Projections	2028/29 Projections	Remarks
	2640503	Other Capital Grants and Transfers	78,434,342	82,356,059	86,473,862	KUSP II - Infrastructure Development
		Net Expenditure.....Kshs.	258,568,634	271,497,066	285,071,919	
Total Development Budget			2,669,148,386	2,802,605,805	2,942,736,096	

SUMMARY

Department	RECURRENT BUDGET			DEVELOPMENT BUDGET	TOTAL BUDGET
	Personal Emoluments	O&M	Total Recurrent		
Executive Office of the Governor and the Deputy Governor	85,063,591	34,235,610	119,299,201	26,500,000	145,799,201
Office of the County Secretary	104,186,906	237,542,654	341,729,560	33,500,000	375,229,560
Finance, Economic Planning and ICT	298,379,396	285,460,677	583,840,073	20,049,592	603,889,665
Lands, Physical Planning and Urban Development	67,652,686	16,007,817	83,660,503	134,500,000	218,160,503
Health Services and Public Health	2,681,958,330	85,108,124	2,767,066,454	326,045,794	3,093,112,248
Gender, Youth, Social Services and Sports	70,225,229	25,203,198	95,428,427	167,050,000	262,478,427
County Public Service and Solid Waste Management	137,466,177	18,176,308	155,642,485	64,800,000	220,442,485
Agriculture, Livestock and Aquaculture Development	222,166,061	16,976,030	239,142,091	258,000,000	497,142,091
Trade, Cooperatives, Culture and Tourism	45,215,057	13,514,389	58,729,446	175,000,000	233,729,446
Education, Training & Devolution	404,130,647	60,935,966	465,066,613	428,150,000	893,216,613
Water, Environment and Climate Change	66,767,098	12,630,332	79,397,430	283,048,124	362,445,554
County Assembly	285,690,885	490,435,725	776,126,610	50,000,000	826,126,610
County Public Service Board	30,305,144	17,585,254	47,890,398	8,000,000	55,890,398
Roads, Transport, Public Works, Infrastructure and Energy	67,282,727	29,433,160	96,715,887	426,936,242	523,652,129
County Attorney	6,547,129	73,325,757	79,872,886	9,000,000	88,872,886
Nyeri Municipality	27,145,727	8,124,873	35,270,600	258,568,634	293,839,234
TOTAL	4,600,182,790	1,424,695,874	6,024,878,664	2,669,148,386	8,694,027,050
%	53	16	69	31	

RESOURCE ENVELOP

PROPOSED RESOURCE ENVELOP FOR FY 2026/27				
Classification	Description	Total in Kshs	Other Sources	Source Document
Equitable Share		6,977,794,672.00		CARB,2026(12th February,2026)
Loans & Grants	Community Health Promoters	74,250,000.00		CGAAB,2026(16th March,2026)
	Court Fines	283,500.00		
	Building Resilient & Responsive Health Systems(BREHS)	54,514,536.00		
	Kenya Informal Settlement Improvement Project(KISIP II)	52,000,000.00		
	Kenya Devolution Support Program KDSP II (Level I)	37,500,000.00		
	Kenya Devolution Support Program KDSP II (Level II)	352,500,000.00		
	Kenya Urban Support Program (KUSP UIG)	36,750,000.00		
	Kenya Urban Support Program (KUSP UDG)	78,434,342.00		
	IDA (World Bank) Credit-National Agricultural Value Chain Development	105,000,000.00		
	IDA (World Bank) Credit-FLLOCA Climate Change Grant Level 2	125,000,000.00		
	Total	916,232,378.00		
Estimated Local Revenue	OSR	800,000,000.00		
A-in-A	Health Fund (FIF)		850,000,000	
Total		8,694,027,050.00	850,000,000	