REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYERI

BUDGET HIGHLIGHTS

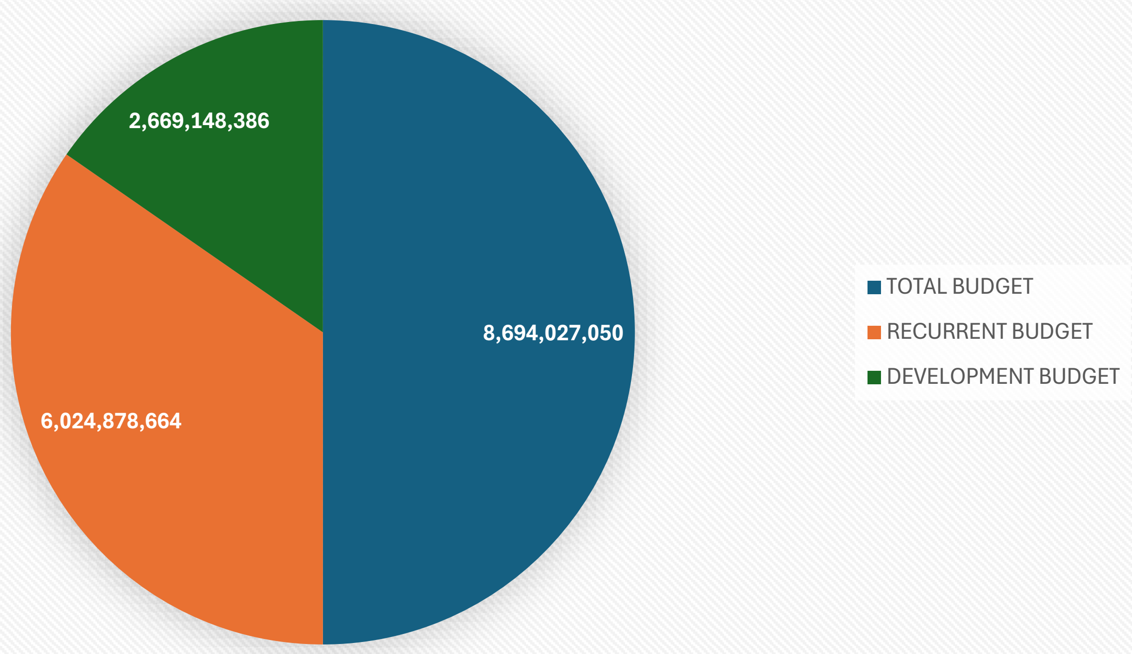
MWANANCHI GUIDE FOR FY 2026/27

JUNE, 2026

BUDGET HIGHLIGHTS
FISCAL YEAR 2026/27

TOTAL BUDGET	RECURRENT BUDGET	DEVELOPMENT BUDGET
Kshs. 8,694,027,050	**Kshs. 6,024,878,664**	**Kshs. 2,669,148,386**
(~Kshs. 8.69 Billion)	(69% of total budget)	(31% of total budget)

APPROVED BUDGET FY 2026/27



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Bajeti Hub
County Budget Transparency Survey
CBTS
Certificate of Award
This is to certify that
Nyeri County
emerged the second most transparent County in the County Budget Transparency Survey 2025 released by Bajeti Hub.
Awarded on 4 June, 2026
Dr. Abraham Rugo Muriu
Executive Director
John Mwaniki Kinuthia
Deputy Executive Director


CENTRAL BRANCH
PROUDLY PRESENTED
TO
Gov. Dr. Mutahi Kahiga
EXCELLENCE IN PRIMARY HEALTHCARE
AND NCD


KM & CF
2025

INTRODUCTION

The Citizens Budget (Mwananchi Budget) is a requirement of **the Public Finance Management Act, 2012** and the County Government Regulations, 2015. It is prepared to explain and summarize the budget proposals to the public in a simple and accessible manner, ensuring citizens are informed about how public resources are raised and utilized.

The Budget Estimates for Financial Year 2026/27 and the Medium-Term Expenditure Framework (MTEF) have been prepared in compliance with the Constitution of Kenya, 2010 and Section 125 of the Public Finance Management Act, 2012. The budget is aligned with the following key policy documents:

- County Integrated Development Plan (CIDP) 2023–2027
- Annual Development Plan (ADP) FY 2026/27
- County Fiscal Strategy Paper (CFSP) FY 2026/27
- National Budget Policy Statement, 2026
- County Allocation of Revenue Act, 2026
- Medium Term Plan (MTP IV) 2023–2027
- Bottom-Up Economic Transformation Agenda (BETA)

The total budget estimates for FY 2026/27 is **Kshs. 8,694,027,050**. This represents a **2.1% increase** from the approved budget of Kshs. 8.52 Billion in FY 2025/26. The equitable share allocation from the national government has increased to Kshs. 6.98 Billion, reflecting improved fiscal transfers to the county.

In FY 2026/27, the total expected expenditure of **Kshs. 8,694,027,050** comprises **Kshs. 6,024,878,664 (69%)** as recurrent expenditure and **Kshs. 2,669,148,386 (31%)** as development expenditure.

GLOSSARY OF TERMS

Term	Meaning
ADP	Annual Development Plan – sets out the County's annual development priorities and links CIDP targets to the annual budget.
BETA	Bottom-Up Economic Transformation Agenda – the national government's framework for inclusive economic growth starting from the grassroots.
CFSP	County Fiscal Strategy Paper – outlines the county's medium-term fiscal and budget framework.
CIDP	County Integrated Development Plan – the five-year development blueprint of the County.
Equitable Share	Funds allocated to counties by the national government from the national revenue under Article 202 of the Constitution.
FIF	Facility Improvement Fund (also called A-in-A) – health service revenues ring-fenced for health facility improvement.
FLLoCA	Financing Locally-Led Climate Action – a World Bank-supported climate change grant.
FY	Financial Year – the government's 12-month accounting period (July to June).
KDSP	Kenya Devolution Support Program – a conditional grant to support devolution governance and service delivery.
KISIP	Kenya Informal Settlement Improvement Project – supports infrastructure upgrading in informal settlements.
KUSP	Kenya Urban Support Program – supports urban development and institutional capacity.
MTEF	Medium Term Expenditure Framework – a 3-year government spending plan.

Term	Meaning
NAVCDP	National Agricultural Value Chain Development Programme – a World Bank-funded agricultural development grant.
O&M	Operations and Maintenance – recurrent expenditure to keep services running.
OSR	Own Source Revenue – revenue generated locally by the county government.
PBB	Programme-Based Budgeting – an approach that links budget allocations to outcomes and impacts.
PE	Personal Emoluments – salaries and wages of county government staff.

*Please note that for more information about Nyeri County Budget and other key policy documents kindly visit the County Government website **http://www. https://www.nyeri.go.ke/** where we have an information/enquiries desk that you may make enquiries by filling your name, subject, mail and message you need to convey to the County or through postal address, 1112-10100 - Nyeri, Kenya.*

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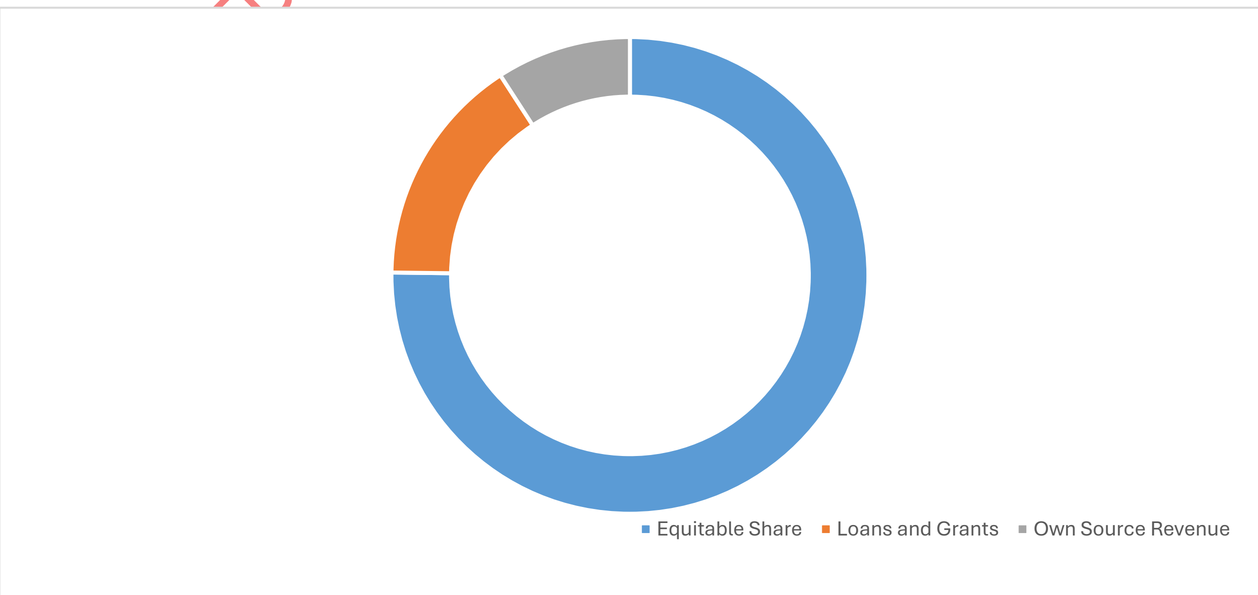
COUNTY RESOURCE BASKET FOR FY 2026/27

The County budget for FY 2026/27 will be financed from three main sources: the national equitable share, loans and grants from development partners and national programmes, and locally generated (Own Source) revenue.

Classification	Description / Source	Amount (Kshs.)	% of Budget
Equitable Share	National Government Transfer (CARB, 12 Feb 2026)	6,977,794,672	80.3%
Loans & Grants	Community Health Promoters (CHPs)	74,250,000	
	Court Fines	283,500	
	BREHS (Health Systems Strengthening)	54,514,536	
	KISIP II (Informal Settlements Upgrading)	52,000,000	
	KDSP II – Level I	37,500,000	
	KDSP II – Level II	352,500,000	
	Kenya Urban Support Program (KUSP UIG)	36,750,000	
	Kenya Urban Support Program (KUSP UDG)	78,434,342	
	NAVCDP (World Bank – Agriculture)	105,000,000	
	FLLoCA – Climate Change Grant (Level 2)	125,000,000	
Sub-Total	**Loans & Grants**	**916,232,378**	10.5%
Own Source Revenue	Locally Generated Revenue (Business permits, rates, parking, markets, etc.)	800,000,000	9.2%
GRAND TOTAL		**8,694,027,050**	**100%**
A-in-A (Ring-fenced)	Health Facility Improvement Fund (FIF) – ring-fenced for health only	850,000,000	*

* The **Health Facility Improvement Fund (FIF)** of Kshs. 850 million is ring-fenced and used exclusively for health-related activities and is not part of the consolidated budget total.



DISTRIBUTION OF THE BUDGET FOR FY 2026/27

The total budget of **Kshs. 8,694,027,050** is distributed between recurrent and development expenditure as follows:

Description	Personal Emoluments (PE)	Operations & Maintenance (O&M)	Total
Recurrent Expenditure	4,576,661,944	1,448,216,720	6,024,878,664
Development Expenditure			2,669,148,386
TOTAL BUDGET	**4,576,661,944**	**1,448,216,720**	**8,694,027,050**
As % of Total Budget	**53%**	**17%**	**69% Recurrent : 31% Development**

Key highlight: Out of every Kshs. 100 in the budget, Kshs. 53 goes to staff salaries (PE), Kshs. 16 to running services (O&M), and Kshs. 31 goes directly to development projects and capital investments.

Department	RECURRENT BUDGET			DEVELOPMENT BUDGET	TOTAL BUDGET
	Personal Emoluments	0&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	9,500,000	351,229,560
Finance, Economic Planning and ICT	298,379,396	285,460,677	583,840,073	23,049,592	606,889,665
Lands, Physical Planning and Urban Development	67,652,686	16,007,817	83,660,503	123,400,000	207,060,503
Health Services and Public Health	2,681,958,330	85,108,124	2,767,066,454	305,145,794	3,072,212,248
Gender, Youth, Social Services and Sports	70,225,229	25,203,198	95,428,427	182,750,000	278,178,427
County Public Service and Solid Waste Management	137,466,177	18,176,308	155,642,485	55,200,000	210,842,485
Agriculture, Livestock and Aquaculture Development	222,166,061	16,976,030	239,142,091	254,000,000	493,142,091
Trade, Cooperatives, Culture and Tourism	45,215,057	13,514,389	58,729,446	177,500,000	236,229,446
Education, Training & Devolution	404,130,647	60,935,966	465,066,613	434,250,000	899,316,613
Water, Environment and Climate Change	66,767,098	12,630,332	79,397,430	288,348,124	367,745,554
County Assembly	264,170,039	511,956,571	776,126,610	50,000,000	826,126,610
County Public Service Board	28,305,144	19,585,254	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	471,836,242	568,552,129
County Attorney	6,547,129	73,325,757	79,872,886	-	79,872,886
Nyeri Municipality	27,145,727	8,124,873	35,270,600	259,668,634	294,939,234
TOTAL	**4,576,661,944**	**1,448,216,720**	**6,024,878,664**	**2,669,148,386**	**8,694,027,050**
%	53	17	69	31	

COUNTY KEY PRIORITIES / SPENDING PLAN FOR FY 2026/27

The following is the total allocation per department for FY 2026/27:

Department	Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
Executive Office of the Governor & Dep. Governor	119,299,201	26,500,000	145,799,201
Office of the County Secretary	341,729,560	9,500,000	351,229,560
Finance, Economic Planning and ICT	583,840,073	23,049,592	606,889,665
Lands, Physical Planning and Urban Development	83,660,503	123,400,000	207,060,503
Health Services and Public Health	2,767,066,454	305,145,794	3,072,212,248
Gender, Youth, Social Services and Sports	95,428,427	182,750,000	278,178,427
County Public Service & Solid Waste Management	155,642,485	55,200,000	210,842,485
Agriculture, Livestock and Aquaculture Dev.	239,142,091	254,000,000	493,142,091
Trade, Cooperatives, Culture and Tourism	58,729,446	177,500,000	236,229,446
Education, Training and Devolution	465,066,613	434,250,000	899,316,613
Water, Environment and Climate Change	79,397,430	288,348,124	367,745,554
County Assembly	776,126,610	50,000,000	826,126,610
County Public Service Board	47,890,398	8,000,000	55,890,398
Roads, Transport, Public Works & Energy	96,715,887	471,836,242	568,552,129
County Attorney	79,872,886	0	79,872,886
Nyeri Municipality	35,270,600	259,668,634	294,939,234
TOTAL	**6,024,878,664**	**2,669,148,386**	**8,694,027,050**

ALLOCATIONS TO THEMATIC AREAS / CAPITAL PROJECTS

Below are the key development programmes and capital projects planned for FY 2026/27 across all departments:

1. OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR

Development Allocation: Kshs. 26,500,000

- Kshs. 10 million: Construction of Deputy Governor's Official Residence (Phase I) in line with SRC requirements.
- Kshs. 4 million: Renovations and improvement of various government buildings.
- Kshs. 2 million: Purchase of kitchen, catering and office equipment and appliances.
- Kshs. 7 million: Purchase and installation of furniture and fittings at the Governor's Official Residence.
- Kshs. 3.5 million: Purchase of cameras, laptops, networking and video-streaming equipment.

2. OFFICE OF THE COUNTY SECRETARY

Development Allocation: Kshs. 9,500,000

- Kshs. 6.5 million: Upgrading of Town Hall staff parking area (Kshs. 4.5M) and refurbishment of ward offices (Kshs. 2M).
- Kshs. 3 million: CCTV security surveillance systems for Karatina and Othaya Town Halls.

3. FINANCE, ECONOMIC PLANNING AND ICT

Development Allocation: Kshs. 23,049,592

- Kshs. 18.25 million: Revenue Management System upgrade (Kshs. 15.2M) and network management (Kshs. 3M).
- Kshs. 2 million: County asset tagging programme.
- Kshs. 2.8 million: Purchase of computers, photocopiers, printers, laptops and projectors to support operational efficiency.

4. LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

Development Allocation: Kshs. 123,400,000

- Kshs. 30.8 million: Completion and operationalization of Electronic Development Application and Management System (EDAMS) and Land Information Management System (LIMS); purchase of accountable documents.
- Kshs. 27.5 million: Contracting professional services for ongoing land-related works.
- Kshs. 52 million (Donor) + Kshs. 5.2 million (Counterpart): KISIP II – Infrastructure upgrading in informal settlements.
- Kshs. 3.4 million: Maintenance of county residential houses and rehabilitation of drainage for county housing estates.
- Kshs. 4.5 million: Construction of Municipal yard perimeter wall and maintenance of office furniture and equipment.

5. HEALTH SERVICES AND PUBLIC HEALTH

Development Allocation: Kshs. 305,145,794

This is the single largest development allocation, reflecting the County Government's priority commitment to quality healthcare:

- Kshs. 100 million: Medical drugs, non-pharmaceuticals and specialized medical supplies for county health facilities.
- Kshs. 56.2 million: Completion of Karatina Accident and Emergency Block (Phase 2).
- Kshs. 49.6 million: Completion of Phase 1 of OPD Block at Mukurwe-ini Hospital.
- Kshs. 26.2 million: Completion of Wamagana Level IV Hospital – Phase 1.
- Kshs. 13.7 million: Refurbishment of Nyeri County Referral Hospital (paediatric ward) and supply of patient beds for the new surgical ward.
- Kshs. 3 million: Phase 2 radiology block at Mt. Kenya Hospital.
- Kshs. 2 million: Refurbishment of Othaya Hospital and purchase of theatre equipment.
- Kshs. 45.9 million: Refurbishment and improvement of rural health facilities.
- Kshs. 3 million: Environmental impact assessments and development of hospital master plans.

6. GENDER, YOUTH, SOCIAL SERVICES AND SPORTS

Development Allocation: Kshs. 182,750,000

- Kshs. 58.1 million: Purchase of merchandise and equipment to support organized youth, women and PWD groups (ward-specific).
- Kshs. 50 million: Purchase of a new fire engine for Disaster Management.
- Kshs. 16 million: Renovation of GBV rescue centre, libraries, Karatina Children's Home upgrades and solar lighting installations.
- Kshs. 13 million: Purchase of fuel, disaster response materials (coffins, iron sheets), vehicle maintenance and operations.
- Kshs. 10 million: International and thematic days (PWD Day, Women's Day, Youth Day, GBV), Youth Summit and ward-specific programmes.
- Kshs. 9.1 million: Purchase of sports equipment for KICOSCA, KYISA, Half-Marathon, PWD Sports and county tournaments.
- Kshs. 7.6 million: Support of local sports teams, affiliations, coaching courses and officiating fees.
- Kshs. 7.1 million: Fire station renovations and installation of 2 water hydrants.
- Kshs. 4.5 million: Emergency relief (food, medicine, blankets, tents).
- Kshs. 1.8 million: Assistive devices for Persons with Disabilities (PWDs).

7. COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT

Development Allocation: Kshs. 55,200,000

- Kshs. 37.8 million: Solid waste management – fuel for garbage collection, vehicle maintenance, dumpsite management and establishment of a Material Recovery Centre at Blue Valley (Phase I).
- Kshs. 5 million: Purchase of protective/safety gear and uniforms for sanitation staff.
- Kshs. 3.5 million: Refurbishment of office spaces, washrooms, plumbing and archive facilities.
- Kshs. 3 million: Workshop tools, spares and small equipment for solid waste management.
- Kshs. 2 million: Purchase of computers and printers to support HR digitization.
- Kshs. 1.7 million: Development of county HR policies and structures.

8. AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT

Development Allocation: Kshs. 254,000,000

- Kshs. 110 million: NAVCDP (World Bank) – National Agricultural Value Chain Development Programme (conditional grant + counterpart funding) to boost agricultural productivity and market linkages.
- Kshs. 23 million: Purchase of improved breeding stock – chicks for Community Health Promoters and ward-specific projects.
- Kshs. 20 million: Animal health – vaccines, sera, acaricides, A.I. services and disease control.
- Kshs. 15.4 million: Agricultural materials, certified seeds (maize, beans, onions, potatoes) – ward-specific.
- Kshs. 15.2 million: Purchase of certified seeds and crop management.

- Kshs. 8.5 million: Vaccines and sera for control of notifiable animal diseases.
- Kshs. 7 million: Livestock infrastructure – completion of zero-grazing unit, livestock office fencing and Othaya office connections.
- Kshs. 6 million: Wambugu Agricultural Training Centre (ATC) – refurbishment of conference facilities, hostel and production support.
- Kshs. 5.85 million: Fisheries / Aquapark – fish fingerlings, pond construction, protective netting and water connectivity.
- Kshs. 4.5 million: Naromoru Agricultural Mechanization Station – rehabilitation of farm machinery and construction of machinery shed.
- Kshs. 3 million: Construction of Nyeri South Agriculture Office and ablution block.

9. TRADE, COOPERATIVES, CULTURE AND TOURISM

Development Allocation: Kshs. 177,500,000

- Kshs. 150 million: Construction of an Industrial Park to boost manufacturing and job creation.
- Kshs. 7.5 million: Roofing and improvement of Karatina Market; ward-specific market works; securing of markets.
- Kshs. 4.5 million: Contracted cleaning and guarding of markets and offices.
- Kshs. 4 million: Ushirika Day celebrations, Cooperative Leaders' Forum and Central Kenya ASK Show.
- Kshs. 3 million: Tourism festivals, World Tourism Day, Scouts Founder's Day, Dedan Kimathi Commemoration.
- Kshs. 2 million: County Trade Fair and Investor Conference; participation in external trade fairs.
- Kshs. 2 million: Nyeri Annual Cultural Festivals, ASK Show, Kenya Music and Cultural Festivals.
- Kshs. 1 million: Pre-feasibility study for CAIPS; enterprise development training for SMEs.

10. EDUCATION, TRAINING AND DEVOLUTION

Development Allocation: Kshs. 434,250,000

- Kshs. 352.5 million: KDSP II Level II Investment Grant – to finance county-wide service delivery infrastructure.
- Kshs. 31.05 million: Construction and improvement of ECDE centres (ward-specific and ongoing works).
- Kshs. 37.1 million: Upgrading of Youth Polytechnics (VTCs) – construction, workshop tools, equipment and capitation grants.
- Kshs. 5.6 million: Purchase of ECDE educational aids and learning materials.
- Kshs. 4 million: Ward-specific education grants and departmental support.

11. WATER, ENVIRONMENT AND CLIMATE CHANGE

Development Allocation: Kshs. 288,348,124

- Kshs. 125 million: FLLoCA Climate Change Grant (Level II) – Conditional grant for county-wide climate change adaptation.
- Kshs. 75 million: Climate Change Counter Funding (3% of development budget) for the Climate Change Resilience Initiative (CCRI).
- Kshs. 46.9 million: Water supply infrastructure – procurement and distribution of dam liners and irrigation kits (ward-specific and ongoing works).
- Kshs. 24.9 million: Other water infrastructure civil works (ongoing projects).
- Kshs. 6.5 million: Ward-specific water and environment grants.
- Kshs. 3 million: County Greening – purchase of fruit tree seedlings for institutions and households.
- Kshs. 3 million: Environmental management, impact assessments, audits and Environmental Day celebrations.

12. COUNTY ASSEMBLY

Development Allocation: Kshs. 50,000,000

- Kshs. 20 million: Refurbishment of County Assembly buildings.
- Kshs. 30 million: Other infrastructure and civil works at the County Assembly.

13. COUNTY PUBLIC SERVICE BOARD

Development Allocation: Kshs. 8,000,000

- Kshs. 6.5 million: Completion of ongoing works (Kshs. 3.5M) and upgrade of the Recruitment System (Kshs. 3M).
- Kshs. 1.5 million: Furnishing and equipping the Board offices.

14. ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

Development Allocation: Kshs. 471,836,242

Roads (Kshs. 239,063,022):

- Kshs. 161.7 million: Construction and maintenance of access roads – ward-specific projects (Kshs. 126.7M) and ongoing works (Kshs. 35M).
- Kshs. 27.1 million: Purchase of fuel, murram, oil, lubricants and tyres for road maintenance equipment.
- Kshs. 15 million: Repair and maintenance of road construction plant and machinery.
- Kshs. 15.8 million: Construction and maintenance of bridges – ward-specific (Kshs. 12M) and ongoing works.
- Kshs. 9.5 million: Hire of machinery from the State Department of Mechanical Services; ward-specific civil works.
- Kshs. 5 million: Construction of additional county roads.

Energy / Streetlights (Kshs. 232,773,220):

- Kshs. 120 million: Payment of electricity bills for county streetlights.
- Kshs. 89.7 million: Installation of new streetlights across various wards (ward-specific Kshs. 59.7M; ongoing works Kshs. 30M).
- Kshs. 19 million: Streetlight mapping and purchase of electrical materials.

15. NYERI MUNICIPALITY

Development Allocation: Kshs. 259,668,634

- Kshs. 78.4 million (KUSP UDG – Donor): Urban infrastructure development under the Kenya Urban Support Programme.
- Kshs. 36.75 million (KUSP UIG – Capacity Building Grant): Institutional capacity building for the municipality.
- Kshs. 42.1 million: Construction and maintenance of roads within Nyeri Municipality (ward-specific and ongoing works).
- Kshs. 35.2 million: Solid waste management – fuel for garbage trucks, vehicle maintenance and ward-specific activities.
- Kshs. 32.55 million: Purchase of 16 refuse skip bins and a skip loader truck.
- Kshs. 20.25 million: Rehabilitation and maintenance of drainage within Nyeri Municipality.
- Kshs. 9.25 million: Maintenance of Field Marshal Muthoni Kirima Transport Terminus.
- Kshs. 5.1 million: Maintenance and construction of bridges.

APPENDIX 1: ANALYSIS OF OWN SOURCE REVENUE

The County Government targets **Kshs. 800,000,000** in Own Source Revenue (OSR) for FY 2026/27, maintaining the same target as FY 2025/26. The table below shows the main revenue streams:

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Annual Target**	**Collection as at 3rd Quarter**	**Projections**	**Projections**	**Projections**
	OFFICE OF THE GOVERNOR									
1	Liquor License	86,808,759	54,937,830	70,000,000	51,778,136	70,000,000	71,262,450	70,000,000	73,500,000	77,175,000
	DEPARTMENT OF AGRICULTURE, LIVESTOCK & AQUACULTURE DEVELOPMENT									
2	Agricultural Mechanization Station	1,500,000	548,835	1,500,000	499,430	1,500,000	551,090	1,500,000	1,575,000	1,653,750
3	Wambugu Agricultural Training Centre	8,000,000	5,172,529	8,000,000	5,816,165	8,000,000	3,313,236	8,000,000	8,400,000	8,820,000
4	Veterinary Charges	7,000,000	6,030,002	7,180,000	7,630,173	7,180,000	3,830,795	7,180,000	7,539,000	7,915,950
5	Slaughtering Fees & Slaughter House Inspection Fees	2,580,060	1,574,658	2,380,000	1,083,818	2,380,000		2,380,000	2,499,000	2,623,950
6	Nyeri Slaughter House	500,000	360,000	500,000	520,000	500,000	400,000	500,000	525,000	551,250
7	Kiganjo Slaughter House	120,000	120,000	120,000	110,000	120,000	90,000	120,000	126,000	132,300
8	Sale of Fertilizer/lime	60,000	0	60,000		60,000	-	60,000	63,000	66,150
9	Gura Fishing Camp/fisheries revenue	30,000	12,500	20,400	-	20,400	-	20,400	21,420	22,491
10	Coffee Permit	566,310	366,200	400,000	270,900	400,000	392,900	400,000	420,000	441,000
	DEPARTMENT OF TRADE, CULTURE, TOURISM AND COOPERATIVES DEVELOPMENT									
11	Market Entrance/Stalls/Shop Rents	45,202,269	46,796,177	52,602,000	43,034,254	52,602,000	33,248,909	52,602,000	55,232,100	57,993,705
12	Weights and Measures	4,500,000	3,291,400	4,500,000	5,394,605	4,500,000	2,754,759	4,500,000	4,725,000	4,961,250

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Annual Target**	**Collection as at 3rd Quarter**	**Projections**	**Projections**	**Projections**
13	Co-operative Audit	2,156,056	1,755,600	2,000,000	2,151,100	2,000,000	1,409,400	2,000,000	2,100,000	2,205,000
14	Cultural Centre	200,000	165,000	300,000	5,000	300,000	159,000	300,000	315,000	330,750
	DEPARTMENT OF HEALTH SERVICES									
15	Hospital Services			-		0		0	0	0
16	Public Health	17,000,000	13,148,009	17,000,000	15,401,083	17,000,000	12,034,380	17,000,000	17,850,000	18,742,500
17	Burial Fees	134,933	66,000	135,000	60,300	135,000	50,000	135,000	141,750	148,838
	DEPARTMENT OF FINANCE & ECONOMIC PLANNING									
18	Business Permits	124,432,086	115,298,186	130,000,000	124,330,240	130,000,000	90,176,203	130,000,000	136,500,000	143,325,000
19	Commission 3%/Agency Fee (Fees from KHC, Insurance Firms, etc.)	6,227,247	4,525,972	6,228,000	3,959,117	6,228,000	4,107,470	6,228,000	6,539,400	6,866,370
20	Ambulant Hawkers Licenses (Other than BSS Permits)	709,102	340,430	709,000	417,030	709,000	327,120	709,000	744,450	781,673
21	Miscellaneous	300,000	206,966	93,000	1,660,827	93,000	171,243	93,000	97,650	102,533
22	Document Search Fee/Duplicate receipts	148,905	74,250	148,900	197,000	148,900	177,500	148,900	156,345	164,162
23	Impounding Charges/Court Fines, penalties, and forfeitures	3,000,000	3,717,750	4,084,800	4,293,270	4,084,800	1,045,205	4,084,800	4,289,040	4,503,492
24	Application Fee	10,000,000	10,005,880	10,048,000	7,977,017	10,048,000	2,356,930	10,048,000	10,550,400	11,077,920
25	Parking Clamping/Penalties/Offences fees	1,500,000	1,783,741	2,024,800	926,066	2,024,800	520,850	2,024,800	2,126,040	2,232,342
26	Central Kenya shows annual permit	250,000	230,000	250,000	143,341	250,000	156,811	250,000	262,500	275,625
27	Sale of Old Office Equipment and Furniture	0	0	10,000,000	-	10,000,000	44,652	10,000,000	10,500,000	11,025,000
	TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE & ENERGY									

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Annual Target**	**Collection as at 3rd Quarter**	**Projections**	**Projections**	**Projection s**
28	Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,000,000	4,295,500	5,000,000	4,345,127	5,000,000	1,729,823	5,000,000	5,250,000	5,512,500
29	Cess (Quarry, Produce, Kaolin, etc.)	50,009,420	40,374,676	45,000,000	42,024,179	45,000,000	33,326,793	45,000,000	47,250,000	49,612,500
30	Street Parking Fees	41,000,000	44,617,417	47,200,000	47,861,377	47,200,000	27,290,443	47,200,000	49,560,000	52,038,000
31	Enclosed Bus Park	85,000,000	75,630,078	81,000,000	86,135,335	81,000,000	63,235,236	81,000,000	85,050,000	89,302,500
32	Fire-Fighting Services	20,000,000	14,928,400	18,000,000	16,167,090	18,000,000	11,055,100	18,000,000	18,900,000	19,845,000
	DEPARTMENT OF LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT									
33	Land Rates/ Other Property Charges	70,000,000	60,533,518	75,000,000	48,324,458	75,000,000	33,166,094	75,000,000	78,750,000	82,687,500
34	Ground Rent - Current Year / Temporary Occupation License (TOL), New Occupation, Space Rent, Retainers fees	5,160,958	3,703,798	5,161,000	4,465,766	5,161,000	3,271,877	5,161,000	5,419,050	5,690,003
35	Ground Rent - Other Years	1,852,002	1,484,459	2,052,000	1,814,181	2,052,000	1,811,115	2,052,000	2,154,600	2,262,330
36	Hire of Plant & Machinery	-	0	-		-	-	-	#VALUE!	#VALUE!
37	Plot Transfer Fee/Business Subletting / Transfer Fee	1,015,866	675,500	1,016,000	922,000	1,016,000	680,000	1,016,000	1,066,800	1,120,140
38	Housing Estates Monthly Rent	40,124,180	26,228,588	30,700,000	26,013,881	30,700,000	22,902,989	30,700,000	32,235,000	33,846,750
39	Approvals (Extension of users, Pegging for Kiosk, Subdivision, transfer, Amalgamation, survey, Occupation Cert, boundary dispute etc.)	25,000,000	17,971,387	23,311,900	16,912,985	23,311,900	15,936,494	23,311,900	24,477,495	25,701,370
40	Sign Boards & Advertisement Fee	40,000,000	38,942,831	44,302,800	43,329,259	44,302,800	27,143,220	44,302,800	46,517,940	48,843,837

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Annual Target**	**Collection as at 3rd Quarter**	**Projections**	**Projections**	**Projections**
41	Buildings Plan Approval Fee/Buildings Inspection Fee	37,088,828	22,306,895	32,000,000	21,902,756	32,000,000	18,258,120	32,000,000	33,600,000	35,280,000
42	Consent to Charge Fee/Property Certification Fee (Use as Collateral)	1,719,518	1,648,000	2,069,500	1,125,900	2,069,500	937,600	2,069,500	2,172,975	2,281,624
43	Sales of Council's Minutes / Bylaws	588,133	407,300	588,100	470,500	588,100	309,000	588,100	617,505	648,380
44	Debts Clearance Certificate Fee	1,588,521	1,260,500	1,588,500	1,412,500	1,588,500	1,226,500	1,588,500	1,667,925	1,751,321
	DEPARTMENT OF GENDER, YOUTH, SOCIAL SERVICES AND SPORTS									
45	Hire of Grounds (Kamukunji, Whispers Park) / Social Hall Hire	2,000,000	1,227,914	2,000,000	1,217,500	2,000,000	1,645,853	2,000,000	2,100,000	2,205,000
46	Library Services	10,000	275,105	500,000	1,060,400	500,000	505,358	500,000	525,000	551,250
	DEPARTMENT OF EDUCATION AND SPORTS									
47	Food Ration (KRT) Nursery School	400,000	135,200	400,000	303,050	400,000	112,000	400,000	420,000	441,000
48	Food Ration (Kingongo) Nursery School	308,066	198,000	308,000	260,200	308,000	175,200	308,000	323,400	339,570
49	Food Ration (Nyakinyua) Nursery School	434,276	233,300	434,000	116,410	434,000	125,000	434,000	455,700	478,485
50	Registration of School, Training/Learning Center Fee	0	0	-		-		0	0	0
51	Stadium Hire (Ruringu, Karatina etc.)	61,205	50,000	61,000	142,000	61,000		61,000	64,050	67,253
	DEPARTMENT OF COUNTY PUBLIC SERVICE MANAGEMENT, AND SOLID WASTE MANAGEMENT									
52	Public Toilets/Use of public toilets	149,145	97,035	149,000	92,600	149,000	55,035	149,000	156,450	164,273
53	Refuse Collection Fee/Tipping	49,764,155	38,608,790	50,000,000	38,680,330	50,000,000	35,473,370	50,000,000	52,500,000	55,125,000

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2027/28
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Annual Target**	**Collection as at 3rd Quarter**	**Projections**	**Projections**	**Projections**
	charges/Garbage Dumping Fee/waste disposal charges									
	DEPARTMENT OF WATER IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE									
54	Sale of flowers, Plants, Firewood, Produce, etc.			50,000		50,000		50,000	52,500	55,125
55	Quarry /mining charges-annual license fee			100,000		100,000		100,000	105,000	110,250
56	Tree cutting permits			20,000		20,000		20,000	21,000	22,050
57	Polluters of Environment Penalties		10,000	50,000	16,000	50,000	15,000	50,000	52,500	55,125
58	Noise Regulation/Pollution	800,000	748,500	1,604,300	1,101,750	1,604,300	883,000	1,604,300	1,684,515	1,768,741
59	Exhauster Services Charge			-		-		0	0	0
60	Private borehole operators			50,000		50,000		50,000	52,500	55,125
61	Water bowser/water vendor licenses			-		-		0	0	0
	TOTAL LOCAL SOURCES	**800,000,000**	**667,120,608**	**800,000,000**	**683,876,407**	**800,000,000**	**530,029,121**	**800,000,000**	**840,000,000**	**882,000,000**

APPENDIX 2: COUNTY BUDGET CALENDAR FY 2026/27

Activity	Responsibility	Deadline
Issuance of Budget Circular	CECM Finance & Planning	30 Aug 2025
Preparation and submission of Annual Development Plan (FY 2026/27)	County Treasury	30 Aug 2025
ADP approved by County Assembly	County Assembly	30 Sep 2025
Draft County Budget Review and Outlook Paper (CBROP) 2025	County Treasury	15 Sep 2025
Submission of CBROP to County Assembly	County Treasury	30 Sep 2025
Preparation of Draft Departmental Budget Proposals (PBB)	Departments / Entities	20 Nov 2025
Submission of Budget Proposals to County Treasury	Departments	5 Dec 2025
Public Participation on CFSP 2026 and FY 2026/27 Budget	County Treasury	15 Jan 2026
Finalization of CFSP 2026 and Debt Management Strategy	County Treasury	17 Feb 2026
Submission of CFSP to County Assembly	County Treasury	28 Feb 2026
Departmental Submission of FY 2026/27 Budget Proposals	Chief Officers / Accounting Officers	15 Mar 2026
Consolidation of Draft Budget Estimates	County Treasury	27 Mar 2026
ExCom Approval of Draft Budget Estimates	CECM Finance & Planning	15 Apr 2026
Submission of Draft Budget Estimates to County Assembly	County Treasury	30 Apr 2026
Consolidation of Final Budget Estimates	County Treasury	30 May 2026
Submission of Appropriation Bill 2026 to County Assembly	CECM Finance & Planning	10 Jun 2026
Appropriation Bill 2026 Passed	County Assembly	30 Jun 2026

APPENDIX 3: BUDGET STAGES AND CITIZEN INVOLVEMENT

Budget Stage	Roles of Stakeholders	How Citizens Get Involved
Budget Preparation	County departments prepare proposals aligned with CIDP and ADP. County Budget and Economic Forum (CBEF) coordinates stakeholder input.	Citizens attend public forums and submit priorities. Civil society and community groups provide inputs aligned with development plans.
Budget Review & Approval	County Treasury reviews and consolidates proposals. County Assembly scrutinizes and approves the budget.	Citizens engage through public hearings organized by the County Assembly. Feedback and concerns are collected from residents.
Budget Implementation	County departments execute approved budgets. Project officers manage project delivery and communication.	Citizens monitor project progress through community meetings and report on service delivery. Participation in oversight forums.
Monitoring & Evaluation	County Treasury and oversight committees track performance. Auditor-General audits and reports on financial management.	Citizens participate in performance forums and give feedback. Civil society monitors transparency and accountability.

For enquiries, contact the County Treasury:

P.O. Box 1112-10100, Nyeri | Website: https://www.nyeri.go.ke | June 2026