REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYERI

BUDGET HIGHLIGHTS

MWANANCHI GUIDE FOR FY 2026/27

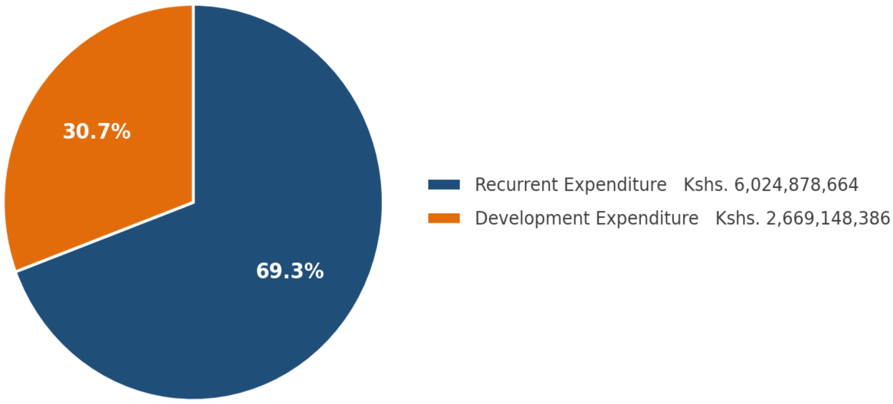
Based on the Budget Estimates submitted to the County Assembly of Nyeri on 30th April 2026

APRIL 2026

BUDGET HIGHLIGHTS
FISCAL YEAR 2026/27

TOTAL BUDGET	RECURRENT BUDGET	DEVELOPMENT BUDGET
Kshs. 8,694,027,050 (~ Kshs. 8.69 Billion)	**Kshs. 6,024,878,664** (69.3% of total budget)	**Kshs. 2,669,148,386** (30.7% of total budget)

SUBMITTED BUDGET ESTIMATES FY 2026/27



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INTRODUCTION

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

This guide is based on the Budget Estimates for the Financial Year 2026/27 submitted to the County Assembly of Nyeri on 30th April 2026, together with the Medium-Term Expenditure Framework (MTEF) projections for FY 2027/28 and FY 2028/29. The estimates have been prepared in compliance with the Constitution of Kenya, 2010 and 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) 2026
- 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 an increase of about 2 per cent 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 (69.3 per cent) as recurrent expenditure and Kshs. 2,669,148,386 (30.7 per cent) as development expenditure. In addition, the Health Facility Improvement Fund (FIF) of Kshs. 850,000,000 is ring-fenced for health service delivery and is reported separately from the consolidated budget.

The figures in this guide are the estimates as submitted to the County Assembly. The County Assembly considers the estimates, holds public hearings and may make changes before passing the Appropriation Bill, 2026. The final approved allocations may therefore differ from those presented here.

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.
A-in-A	Appropriation-in-Aid – revenue a department is allowed to collect and spend directly, such as the Health Facility Improvement Fund.
BETA	Bottom-Up Economic Transformation Agenda – the national government's framework for inclusive economic growth starting from the grassroots.
BREHS	Building Resilient and Responsive Health Systems – a conditional grant supporting health systems strengthening.
CARA / CARB	County Allocation of Revenue Act / Bill – the law that shares the equitable share among the 47 counties.
CBEF	County Budget and Economic Forum – the forum through which the public and stakeholders are consulted on county budgets and plans.
CCRI	Climate Change Resilience Initiative – the county window through which FLLoCA climate funds are invested.
CFSP	County Fiscal Strategy Paper – outlines the county's medium-term fiscal and budget framework.
CHP	Community Health Promoter – community-level health worker supported through a conditional grant.
CIDP	County Integrated Development Plan – the five-year development blueprint of the County.
ECDE	Early Childhood Development and Education – pre-primary education, a devolved function.
EDAMS / LIMS	Electronic Development Application and Management System / Land Information Management System – digital systems for development approvals and land records.
Equitable Share	Funds allocated to counties by the national government from nationally raised revenue under Article 202 of the Constitution.
FIF	Facility Improvement Fund – health service revenues ring-fenced for health facility improvement.
FLLoCA	Financing Locally-Led Climate Action – a World Bank-supported climate change programme.
FY	Financial Year – the government's 12-month accounting period (July to June).
KDSP	Kenya Devolution Support Programme – 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 Programme – supports urban development and municipal institutional capacity.
MTEF	Medium Term Expenditure Framework – a three-year government spending plan.
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.
PWD	Person with Disability.
VTC	Vocational Training Centre – formerly known as a Youth Polytechnic.

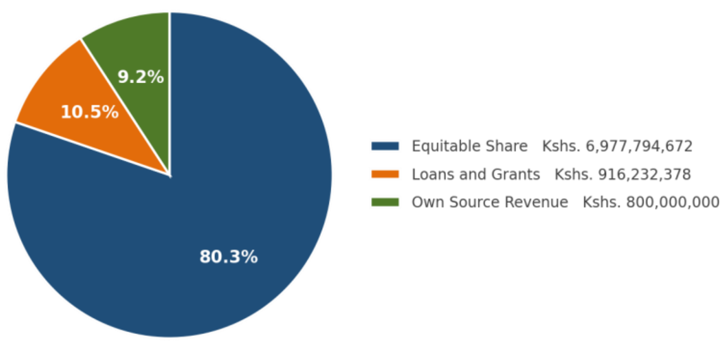
For more information about the Nyeri County budget and other key policy documents, kindly visit the County Government website at https://www.nyeri.go.ke, where an information and enquiries desk allows you to submit your name, subject, e-mail and message. You may also write to the County Treasury through postal address 1112–10100, Nyeri, Kenya.

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, 12th February 2026)	6,977,794,672	80.3%
Loans & Grants	Kenya Devolution Support Programme – KDSP II (Level II)	352,500,000	
	FLLoCA – Climate Change Grant, Level 2 (World Bank / IDA)	125,000,000	
	NAVCDP – National Agricultural Value Chain Development (World Bank / IDA)	105,000,000	
	Kenya Urban Support Programme – KUSP (Urban Development Grant)	78,434,342	
	Community Health Promoters (CHPs)	74,250,000	
	Building Resilient and Responsive Health Systems (BREHS)	54,514,536	
	Kenya Informal Settlement Improvement Project (KISIP II)	52,000,000	
	Kenya Devolution Support Programme – KDSP II (Level I)	37,500,000	
	Kenya Urban Support Programme – KUSP (Urban Institutional Grant)	36,750,000	
	Court Fines	283,500	
	Sub-Total Loans & Grants	**916,232,378**	**10.5%**
Own Source Revenue	Locally generated revenue (business permits, land rates, parking, markets, bus park, cess and other charges)	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 (Kshs.)
Recurrent Expenditure	4,600,182,790	1,424,695,874	6,024,878,664
Development Expenditure	–	–	2,669,148,386
TOTAL BUDGET	**4,600,182,790**	**1,424,695,874**	**8,694,027,050**
As % of Total Budget	**52.9%**	**16.4%**	**69.3% Recurrent : 30.7% Development**

Key highlight: Out of every Kshs. 100 in the budget, Kshs. 52.90 goes to staff salaries (PE), Kshs. 16.40 to running services (O&M), and Kshs. 30.70 goes directly to development projects and capital investments.

Summary of County Recurrent and Development Budget

Department	Personal Emoluments	O&M	Total Recurrent	Development	Total Budget
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 and 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
Office of the 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**
%	**52.9**	**16.4**	**69.3**	**30.7**	**100.0**

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 and the Deputy Governor	119,299,201	26,500,000	145,799,201
Office of the County Secretary	341,729,560	33,500,000	375,229,560
Finance, Economic Planning and ICT	583,840,073	20,049,592	603,889,665
Lands, Physical Planning and Urban Development	83,660,503	134,500,000	218,160,503
Health Services and Public Health	2,767,066,454	326,045,794	3,093,112,248
Gender, Youth, Social Services and Sports	95,428,427	167,050,000	262,478,427
County Public Service and Solid Waste Management	155,642,485	64,800,000	220,442,485
Agriculture, Livestock and Aquaculture Development	239,142,091	258,000,000	497,142,091
Trade, Cooperatives, Culture and Tourism	58,729,446	175,000,000	233,729,446
Education, Training and Devolution	465,066,613	428,150,000	893,216,613
Water, Environment and Climate Change	79,397,430	283,048,124	362,445,554
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, Infrastructure and Energy	96,715,887	426,936,242	523,652,129
Office of the County Attorney	79,872,886	9,000,000	88,872,886
Nyeri Municipality	35,270,600	258,568,634	293,839,234
TOTAL	**6,024,878,664**	**2,669,148,386**	**8,694,027,050**

Health Services and Public Health has the largest allocation at Kshs. 3,093,112,248, being 35.6 per cent of the total budget. This is followed by Education, Training and Devolution at Kshs. 893,216,613 and the County Assembly at Kshs. 826,126,610.

ALLOCATIONS TO THEMATIC AREAS / CAPITAL PROJECTS

Below are the key development programmes and capital projects planned for FY 2026/27 across all departments, amounting to Kshs. 2,669,148,386.

Of this amount, Kshs. 318,000,000 is set aside for ward-specific projects, shared equally at Kshs. 10,600,000 for each of the County's 30 wards, while Kshs. 323,013,508 is committed to completing works carried over from previous financial years.

1. OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR

Development Allocation: Kshs. 26,500,000

- **Kshs. 10,000,000:** Construction of the Deputy Governor's Official Residence (Phase I) in line with SRC requirements.
- **Kshs. 7,000,000:** Purchase and installation of furniture and fittings at the Governor's Official Residence.
- **Kshs. 4,000,000:** Renovation, repair and upgrading of various government buildings and public facilities.
- **Kshs. 3,500,000:** Purchase of cameras, lenses, laptops, desktops, networking and video-streaming equipment.
- **Kshs. 2,000,000:** Purchase of kitchen, catering, fire safety, health and sanitation equipment and appliances.

2. OFFICE OF THE COUNTY SECRETARY

Development Allocation: Kshs. 33,500,000

- **Kshs. 24,000,000:** Purchase of operational vehicles for the sub-counties.
- **Kshs. 6,500,000:** Upgrading of Town Hall staff parking area (Kshs. 4.5M) and refurbishment of ward offices (Kshs. 2M).
- **Kshs. 3,000,000:** CCTV security surveillance systems for Karatina and Othaya Town Halls.

3. FINANCE, ECONOMIC PLANNING AND ICT

Development Allocation: Kshs. 20,049,592

- **Kshs. 9,000,000:** Revenue mobilisation works: street parking signage, re-branding and replacement (Kshs. 4.9M), storage containers for sub-counties (Kshs. 2.1M) and street parking marking (Kshs. 2M).
- **Kshs. 3,249,592:** Completion of ongoing infrastructure and civil works.
- **Kshs. 3,000,000:** County network management services.
- **Kshs. 2,800,000:** Purchase of computers, photocopiers, printers, laptops and projector screens to support operational efficiency.
- **Kshs. 2,000,000:** County asset tagging programme.

4. LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

Development Allocation: Kshs. 134,500,000

- **Kshs. 57,200,000:** KISIP II – infrastructure upgrading in informal settlements: donor funds Kshs. 52M and counterpart funding Kshs. 5.2M.
- **Kshs. 30,800,000:** Completion and operationalisation of the Electronic Development Application and Management System (EDAMS) and Land Information Management System (LIMS), Kshs. 28.5M, and purchase of accountable documents, Kshs. 2.3M.
- **Kshs. 27,483,018:** Contracted professional services for ongoing land survey and mapping works.
- **Kshs. 4,800,000:** Purchase of Global Navigation Satellite System (GNSS) survey equipment.
- **Kshs. 4,800,000:** Purchase and installation of fireproof cabinets for land registry records.
- **Kshs. 3,400,000:** Maintenance of county residential houses (Kshs. 2M) and rehabilitation of drainage and fencing for county housing estates (Kshs. 1.4M).
- **Kshs. 2,316,982:** Construction of the Municipal yard perimeter wall.
- **Kshs. 1,500,000:** Ward-specific market planning at Ithekahuno Market.

- **Kshs. 1,400,000:** Repair of leaking office buildings at Mweiga, Karatina and Naromoru.
- **Kshs. 800,000:** Maintenance of office furniture and equipment.

5. HEALTH SERVICES AND PUBLIC HEALTH

Development Allocation: Kshs. 326,045,794

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

- **Kshs. 100,000,000:** Medical drugs, non-pharmaceuticals and other specialised medical supplies for county health facilities.
- **Kshs. 56,205,063:** Completion of Karatina Accident and Emergency Block (Phase 2).
- **Kshs. 47,566,154:** Completion of Phase 1 of the Outpatient (OPD) Block at Mukurwe-ini Hospital.
- **Kshs. 42,100,000:** Rural health facility civil works: ward-specific projects (Kshs. 20.1M), Gichira Health Centre (Kshs. 20M) and ongoing works (Kshs. 2M).
- **Kshs. 26,239,730:** Completion of Wamagana Level IV Hospital, Phase 1.
- **Kshs. 13,600,000:** Refurbishment of various rural health facilities: ward-specific (Kshs. 10.6M) and ongoing works (Kshs. 3M).
- **Kshs. 9,000,000:** Medical and dental equipment for rural and newly opened facilities such as Gatura, Mwireri, Miiri, Mbiriri, Thaithi, Gitathi-ini and Karuthi (Kshs. 5M), and ward-specific equipment (Kshs. 4M).
- **Kshs. 8,734,847:** Supply of patient beds and lockers for the new surgical ward at Nyeri County Referral Hospital, including additional morgue cabinets.
- **Kshs. 5,000,000:** Completion of the ongoing paediatric ward and refurbishment of various units at Nyeri County Referral Hospital.
- **Kshs. 4,500,000:** Supply and installation of ICU, Accident and Emergency and renal equipment at Karatina Hospital, including two ventilators.
- **Kshs. 3,000,000:** Phase 2 of the radiology block at Mt. Kenya Hospital.
- **Kshs. 3,000,000:** Routine maintenance of medical and dental equipment under the Managed Equipment Service.
- **Kshs. 2,000,000:** Refurbishment of non-residential buildings at Mukurwe-ini Hospital.
- **Kshs. 1,500,000:** Purchase of office furniture and fittings for newly opened facilities, including patient seats for the Oncology unit at Nyeri County Referral Hospital.
- **Kshs. 1,000,000:** Refurbishment of non-residential buildings at Othaya Hospital.
- **Kshs. 1,000,000:** Supply and installation of theatre equipment at Othaya Hospital.
- **Kshs. 1,000,000:** Environmental impact assessments, development of hospital master plans and processing of title deeds for various facilities.
- **Kshs. 600,000:** Purchase of household and institutional appliances for various rural facilities.

6. GENDER, YOUTH, SOCIAL SERVICES AND SPORTS

Development Allocation: Kshs. 167,050,000

- **Kshs. 50,000,000:** Purchase of a new fire engine for disaster management.
- **Kshs. 44,200,000:** Ward-specific purchase of workshop tools, spares and small equipment to support organised youth, women and PWD groups.
- **Kshs. 17,500,000:** Social infrastructure: Karatina Children's Home staff houses Phase III (Kshs. 2.5M), renovation and equipping of a GBV rescue centre (Kshs. 5M), water harvesting and improvement of the water system (Kshs. 3.5M), refurbishment of libraries (Kshs. 2.5M), solar lighting and electrical works (Kshs. 1M) and ward-specific works (Kshs. 3M).
- **Kshs. 13,000,000:** Disaster management operations: iron sheets and nails (Kshs. 4M), fuel for disaster vehicles (Kshs. 4M), maintenance of disaster vehicles and equipment (Kshs. 3.5M), purchase of coffins (Kshs. 1M) and toll-free line charges (Kshs. 0.5M).
- **Kshs. 8,100,000:** Purchase of sports equipment for KICOSCA, KYISA, the County Youth Sports Tournaments, the Half-Marathon and PWD Sports (Kshs. 4M) and ward-specific equipment (Kshs. 4.1M).

- **Kshs. 7,000,000:** Social welfare and empowerment programmes, including street families support, dignity kits, boy-child empowerment and international and thematic days (Kshs. 3M), and the County Youth Summit (Kshs. 4M).
- **Kshs. 4,000,000:** Emergency relief – food, medicine, blankets, tents and cash grants.
- **Kshs. 3,000,000:** Renovation and equipping of fire stations.
- **Kshs. 3,000,000:** Educational and information materials for Karatina Children's Home and county libraries.
- **Kshs. 3,000,000:** Construction of a basketball court at Kamukunji Stadium, Phase I (Kshs. 2.5M) and ward-specific sports works (Kshs. 0.5M).
- **Kshs. 2,400,000:** Support of local teams and affiliations, referee and coaching courses and officiating fees in Divisions I and II (Kshs. 1.4M), and support of PWD sports (Kshs. 1M).
- **Kshs. 2,000,000:** Assistive devices for Persons with Disabilities.
- **Kshs. 2,000,000:** Disaster Emergency Operations Centre, Phase II.
- **Kshs. 2,000,000:** Training on AGPO, entrepreneurship, disaster risk management, gender inclusion, disability mainstreaming and mental health awareness.
- **Kshs. 5,850,000:** Other departmental support: contracted guards and cleaning services (Kshs. 1.8M), construction of two water hydrants (Kshs. 1M), furniture for departmental units and libraries (Kshs. 1M), management of ward-specific programmes and logistics (Kshs. 1M), beds and beddings (Kshs. 0.55M) and hire of emergency machinery (Kshs. 0.5M).

7. COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT

Development Allocation: Kshs. 64,800,000

- **Kshs. 36,374,000:** Solid waste management operations: fuel for garbage collection (Kshs. 19M), maintenance of vehicles (Kshs. 5M), dumpsite management and improvement at Karindundu (Kshs. 4M), maintenance of plant and machinery (Kshs. 2M), hire of machinery (Kshs. 2M), establishment of a Material Recovery Centre at Blue Valley Phase I (Kshs. 1.374M) and ward-specific works (Kshs. 3M).
- **Kshs. 11,000,000:** Purchase of a side-loader refuse truck.
- **Kshs. 3,500,000:** Refurbishment of Block "C": replacement of office doors, refurbishment of washrooms and the plumbing system, sound-proofing of the HR Director's office, archive lighting and shelving, and lift maintenance.
- **Kshs. 3,000,000:** Purchase of workshop tools, spares and small equipment.
- **Kshs. 3,000,000:** Purchase of protective and safety gear for sanitation staff.
- **Kshs. 2,250,000:** Purchase of uniforms and clothing for dumpsite and waste collection staff.
- **Kshs. 2,000,000:** Purchase of computers and printers to enhance digitisation of HR records.
- **Kshs. 1,676,000:** Development of county human resource policies and structures.
- **Kshs. 1,000,000:** Purchase of furniture for county HR unit offices.
- **Kshs. 1,000,000:** Purchase of five laptops for sub-county in-charges.

8. AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT

Development Allocation: Kshs. 258,000,000

- **Kshs. 110,000,000:** NAVCDP (World Bank) – National Agricultural Value Chain Development Programme: conditional grant Kshs. 105M and counterpart funding Kshs. 5M, to boost agricultural productivity and market linkages.
- **Kshs. 35,200,000:** Crops management: certified tea and coffee seedlings and coffee management kits for youths in the 24 coffee-growing wards (Kshs. 15.4M); certified seeds including avocado seedlings, sunflower, maize, beans, onions and potatoes (Kshs. 13.8M); construction of Nyeri South Agriculture Office and ablution block (Kshs. 3M); ward-specific and ongoing works (Kshs. 3M).
- **Kshs. 34,200,000:** Veterinary services: animal breeding and disease control supplies including sexed semen, dip acaricides, A.I. services, vaccination fuel and ANITRAC tags (Kshs. 20M); vaccines and sera for control of notifiable diseases (Kshs. 8.5M); renovation of Kieni West and other veterinary offices (Kshs. 3.7M); equipping of the Leather Common Manufacturing Facility Phase II (Kshs. 2M).

- **Kshs. 32,300,000:** Livestock production: chicks for Community Health Promoters and ward-specific breeding stock (Kshs. 16.7M); livestock infrastructure including masonry fencing and an ablution block at Mweiga and completion of the zero-grazing unit (Kshs. 8M); beehives for eight youth groups and the Wambugu ATC hatchery (Kshs. 5.9M); office repairs at Mukurwe-ini (Kshs. 1M); milk testing kits and exhibitions (Kshs. 0.7M).
- **Kshs. 20,800,000:** Agriculture management: ward-specific materials and ongoing works (Kshs. 10.7M); county show stand, departmental stand and headquarters perimeter wall (Kshs. 5.1M); major service and tyres for 16 vehicles and 35 motorcycles (Kshs. 2M); renovation of Mifugo House (Kshs. 1.5M); e-subsidy last-mile fertiliser logistics (Kshs. 1M); CCTV installation at the Agriculture headquarters (Kshs. 0.5M).
- **Kshs. 15,150,000:** Wambugu Agricultural Training Centre: refurbishment of conference facilities, repainting and renovation of the hostel block (Kshs. 6M); ongoing works (Kshs. 2.7M); production inputs (Kshs. 2.7M); institutional generator and washing machine (Kshs. 2.5M); conference chairs (Kshs. 0.75M); beddings and linen (Kshs. 0.5M).
- **Kshs. 5,850,000:** Fisheries and the Aquapark: pond fencing, protective netting, pipelines and water connectivity (Kshs. 2.35M); dam liner and fish feed pellets (Kshs. 2M); fish fingerlings for the Aquapark and fish farmers (Kshs. 1.5M).
- **Kshs. 4,500,000:** Naromoru Agricultural Mechanisation Station: rehabilitation of farm machinery and construction of a machinery shed.

9. TRADE, CO-OPERATIVES, CULTURE AND TOURISM

Development Allocation: Kshs. 175,000,000

- **Kshs. 150,000,000:** Construction of an Industrial Park to boost manufacturing, value addition and job creation.
- **Kshs. 4,500,000:** Contracted guards and cleaning services for offices and major markets.
- **Kshs. 3,000,000:** Roofing and improvement of Karatina Market.
- **Kshs. 3,000,000:** Tourism and cultural festivals, World Tourism Day, Scouts Founder's Day, the Mr. and Miss Tourism pageant and Dedan Kimathi Commemoration Day.
- **Kshs. 2,000,000:** Renovation of headquarters and sub-county offices and completion of the secured Weights and Measures store.
- **Kshs. 2,000,000:** Ward-specific market works.
- **Kshs. 2,000,000:** Nyeri Annual Cultural Festivals, ASK Show exhibitions, Kenya Music and Cultural Festivals and talent identification.
- **Kshs. 2,000,000:** Ushirika Day celebrations, the Cooperative Leaders' Forum and the Central Kenya ASK Show.
- **Kshs. 1,000,000:** County Trade Fair and Investor Conference, and participation in external trade fairs and exhibitions.
- **Kshs. 1,000,000:** Pre-feasibility study for CAIPS, MSME mapping, trade policy development and enterprise development training for SMEs.
- **Kshs. 1,000,000:** Modernisation of cooperative infrastructure and renovation of sub-county cooperative offices.
- **Kshs. 1,000,000:** Capacity building for cooperative leadership, staff and management on corporate governance.
- **Kshs. 1,000,000:** Construction of an ablution block at the Ndomboche tourism site.
- **Kshs. 500,000:** Renovation of the Cultural Centre washrooms.
- **Kshs. 500,000:** Training of county visual artists and culture-based organisations.
- **Kshs. 500,000:** Digital mapping of tourism and cultural sites.

10. EDUCATION, TRAINING AND DEVOLUTION

Development Allocation: Kshs. 428,150,000

- **Kshs. 352,500,000:** KDSP II Level II Investment Grant, to finance investments that support service delivery.

- **Kshs. 25,750,000:** Construction of ECDE centres: ward-specific projects (Kshs. 9.6M) and ongoing works (Kshs. 16.15M).
- **Kshs. 15,000,000:** Capitation grant to support training in Vocational Training Centres.
- **Kshs. 8,000,000:** Purchase of workshop tools: a shoe heel-lasting machine for Rukira VTC (Kshs. 5M) and tools for various VTCs (Kshs. 3M).
- **Kshs. 7,000,000:** Construction at Vocational Training Centres: ward-specific (Kshs. 3M) and ongoing works (Kshs. 4M).
- **Kshs. 6,000,000:** Purchase of VTC equipment and examination materials (Kshs. 5M) and ward-specific equipment (Kshs. 1M).
- **Kshs. 5,600,000:** Purchase of ECDE educational aids and learning materials (Kshs. 5M) and ward-specific aids (Kshs. 0.6M).
- **Kshs. 4,300,000:** Construction and renovation of dilapidated ECDE toilet blocks.
- **Kshs. 3,000,000:** Reinforcement of office doors and windows and upgrading of the secretaries' lounge.
- **Kshs. 1,000,000:** Purchase of printers and laptops.

11. WATER, ENVIRONMENT AND CLIMATE CHANGE

Development Allocation: Kshs. 283,048,124

- **Kshs. 125,000,000:** FLLoCA Climate Change Grant (Level II) – conditional grant for the County Climate Change Resilience Initiative (CCRI).
- **Kshs. 91,009,695:** Climate change counter funding, being 3 per cent of the development budget less conditional grants, allocated to the County Climate Change Fund and its administration, with a minimum of 20 per cent directed to agriculture, water and environment.
- **Kshs. 31,600,000:** Water supplies and sewerage: procurement and distribution of dam liners and irrigation kits (Kshs. 5M), ward-specific water projects (Kshs. 16.6M) and ongoing works (Kshs. 10M).
- **Kshs. 24,938,429:** Completion of other ongoing water infrastructure and civil works.
- **Kshs. 4,500,000:** Ward-specific water capital grants.
- **Kshs. 3,000,000:** County Greening – purchase of fruit tree seedlings for institutions and households and support to community tree nurseries.
- **Kshs. 1,500,000:** Environmental impact assessments and environmental audits.
- **Kshs. 1,500,000:** Environmental days, including World Environment Day, World Wetlands Day and the International Day of Forests.

12. COUNTY ASSEMBLY

Development Allocation: Kshs. 50,000,000

- **Kshs. 30,000,000:** Other infrastructure and civil works at the County Assembly.
- **Kshs. 20,000,000:** Refurbishment of County Assembly buildings.

13. COUNTY PUBLIC SERVICE BOARD

Development Allocation: Kshs. 8,000,000

- **Kshs. 6,500,000:** Completion of ongoing infrastructure and civil works.
- **Kshs. 1,500,000:** Furnishing and equipping the Board offices.

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

Development Allocation: Kshs. 426,936,242

Roads and Public Works (Kshs. 222,663,022):

- **Kshs. 124,800,000:** Construction and maintenance of access roads: ward-specific projects (Kshs. 99.8M) and ongoing works (Kshs. 25M).
- **Kshs. 30,000,000:** Purchase of three lorries for road works.
- **Kshs. 27,094,000:** Purchase of fuel, murram, oil, lubricants and tyres for road maintenance.
- **Kshs. 15,000,000:** Repair and maintenance of road construction plant and machinery.

- **Kshs. 14,769,022:** Construction and maintenance of bridges: ward-specific (Kshs. 11M) and ongoing works (Kshs. 3.769M).
- **Kshs. 5,000,000:** Construction of additional county roads.
- **Kshs. 5,000,000:** Refurbishment of offices and construction of walkways.
- **Kshs. 1,000,000:** Hire of machinery from the State Department of Mechanical Services.

Energy and Streetlighting (Kshs. 204,273,220):

- **Kshs. 120,000,000:** Payment of electricity bills for county streetlights.
- **Kshs. 61,200,000:** Installation of streetlights in various wards: ward-specific (Kshs. 31.2M) and ongoing works (Kshs. 30M).
- **Kshs. 19,000,000:** Streetlight mapping and purchase of electrical materials.
- **Kshs. 4,073,220:** Contracted guards and cleaning services for energy offices.

15. OFFICE OF THE COUNTY ATTORNEY

Development Allocation: Kshs. 9,000,000

- **Kshs. 9,000,000:** Purchase of a motor vehicle for the Office of the County Attorney.

16. NYERI MUNICIPALITY

Development Allocation: Kshs. 258,568,634

- **Kshs. 78,434,342:** KUSP II Urban Development Grant (donor) for urban infrastructure development under the Kenya Urban Support Programme.
- **Kshs. 40,500,000:** Construction and maintenance of access roads: ward-specific (Kshs. 28.9M) and ongoing works (Kshs. 11.6M).
- **Kshs. 36,750,000:** KUSP II Urban Institutional Grant for institutional capacity building of the Municipality.
- **Kshs. 32,550,000:** Purchase of 16 refuse skip bins and repair of existing skip bins (Kshs. 9.55M) and purchase of a skip loader truck (Kshs. 23M).
- **Kshs. 26,250,000:** Rehabilitation and maintenance of drainage within Nyeri Municipality (Kshs. 16.25M) and ongoing works (Kshs. 10M).
- **Kshs. 22,498,875:** Solid waste management, including fuel for garbage collection trucks and related operations.
- **Kshs. 9,252,917:** Maintenance of the Field Marshal Muthoni Kirima Transport Terminus, including contracted guards, water and electricity utilities and ground maintenance.
- **Kshs. 6,720,000:** Maintenance of garbage collection vehicles.
- **Kshs. 5,612,500:** Maintenance and construction of bridges: ward-specific (Kshs. 0.5M) and ongoing works (Kshs. 5.1M).

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, their recent performance and the FY 2026/27 target. The streams listed account for about 97 per cent of the OSR target.

Revenue Stream	FY 2024/25 Actual (Kshs.)	FY 2025/26 Annual Target (Kshs.)	FY 2025/26 Collection as at 3rd Quarter (Kshs.)	Collection as % of Annual Target	FY 2026/27 Target (Kshs.)
Business Permits	124,330,240	130,000,000	90,176,203	69.4%	130,000,000
Enclosed Bus Park	86,135,335	81,000,000	63,235,236	78.1%	81,000,000
Land Rates / Other Property Charges	48,324,458	75,000,000	33,166,094	44.2%	75,000,000
Liquor Licence	51,778,136	70,000,000	71,262,450	101.8%	70,000,000
Market Entrance / Stalls / Shop Rents	43,034,254	52,602,000	33,248,909	63.2%	52,602,000
Refuse Collection / Waste Disposal Charges	38,680,330	50,000,000	35,473,370	70.9%	50,000,000
Street Parking Fees	47,861,377	47,200,000	27,290,443	57.8%	47,200,000
Cess (Quarry, Produce, Kaolin, etc.)	42,024,179	45,000,000	33,326,793	74.1%	45,000,000
Sign Boards and Advertisement Fee	43,329,259	44,302,800	27,143,220	61.3%	44,302,800
Buildings Plan Approval / Inspection Fee	21,902,756	32,000,000	18,258,120	57.1%	32,000,000
Housing Estates Monthly Rent	26,013,881	30,700,000	22,902,989	74.6%	30,700,000
Approvals (subdivision, transfer, survey, etc.)	16,912,985	23,311,900	15,936,494	68.4%	23,311,900
Fire-Fighting Services	16,167,090	18,000,000	11,055,100	61.4%	18,000,000
Public Health	15,401,083	17,000,000	12,034,380	70.8%	17,000,000
Application Fee	7,977,017	10,048,000	2,356,930	23.5%	10,048,000
Sale of Old Office Equipment and Furniture	0	10,000,000	44,652	0.4%	10,000,000
Wambugu Agricultural Training Centre	5,816,165	8,000,000	3,313,236	41.4%	8,000,000
Veterinary Charges	7,630,173	7,180,000	3,830,795	53.4%	7,180,000
Commission / Agency Fee (KHC, insurance firms, etc.)	3,959,117	6,228,000	4,107,470	66.0%	6,228,000
Ground Rent (current year, TOL, space rent)	4,465,766	5,161,000	3,271,877	63.4%	5,161,000
Right-of-Way / Way-Leave Fee	4,345,127	5,000,000	1,729,823	34.6%	5,000,000
Weights and Measures	5,394,605	4,500,000	2,754,759	61.2%	4,500,000
Impounding Charges / Court Fines and Penalties	4,293,270	4,084,800	1,045,205	25.6%	4,084,800
All other revenue streams	18,099,804	23,681,500	13,064,573	55.2%	23,681,500

Revenue Stream	FY 2024/25 Actual (Kshs.)	FY 2025/26 Annual Target (Kshs.)	FY 2025/26 Collection as at 3rd Quarter (Kshs.)	Collection as % of Annual Target	FY 2026/27 Target (Kshs.)
TOTAL LOCAL SOURCES	**683,876,407**	**800,000,000**	**530,029,121**	**66.3%**	**800,000,000**

Note on Own Source Revenue Performance

Own Source Revenue has consistently fallen short of target. In FY 2024/25 the County collected Kshs. 683,876,407 against a target of Kshs. 800,000,000, being 85.5 per cent of the target. By the end of the third quarter of FY 2025/26, collections stood at Kshs. 530,029,121, or 66.3 per cent of the annual target, leaving a substantial balance to be realised in the final quarter.

The largest shortfalls are in property and rental income. Land Rates and other property charges had realised only 44.2 per cent of the annual target by the third quarter, while Housing Estates Monthly Rent continues to underperform, largely because of non-payment and accumulated arrears by county tenants. Application Fees (23.5 per cent), Impounding Charges and Court Fines (25.6 per cent), Way-Leave Fees (34.6 per cent) and Wambugu ATC income (41.4 per cent) were also significantly behind target.

Since Own Source Revenue finances 9.2 per cent of the budget, sustained under-collection directly constrains delivery of the development programme. Enforcement of rent and rates collection, recovery of debts from defaulting tenants, and the planned upgrading of revenue management systems are therefore central to realising the FY 2026/27 estimates.

APPENDIX 2: COUNTY BUDGET CALENDAR FY 2026/27

The budget calendar sets out the statutory timelines governing preparation, approval and enactment of the county budget. The estimates summarised in this guide were submitted to the County Assembly under the deadline of 30th April 2026.

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
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
ADP approved by County Assembly	County Assembly	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
Finalisation 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

Public participation is a constitutional requirement. The table below shows the stages of the budget cycle, the roles of the different stakeholders and how citizens take part.

Budget Stage	Roles of Stakeholders	How Citizens Get Involved
Budget Preparation	County departments prepare proposals aligned with the CIDP and ADP. The 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	The County Treasury reviews and consolidates proposals. The County Assembly scrutinises and approves the budget.	Citizens engage through public hearings organised 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, and participate in oversight forums.
Monitoring & Evaluation	The County Treasury and oversight committees track performance. The Auditor-General audits and reports on financial management.	Citizens participate in performance forums and give feedback. Civil society monitors transparency and accountability.

The County Assembly holds public hearings on these estimates before passing the Appropriation Bill, 2026. Residents are encouraged to attend their ward forums, raise questions on the projects listed in this guide and follow up on implementation in their wards.

For enquiries, contact the County Treasury:

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