COUNTY GOVERNMENT OF NYERI

Ground Floor-Town Hall
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NYERI.

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

Ref: CGN/FEP/1/6 Vol. V (1) **Date:** 27th August 2026

COUNTY TREASURY CIRCULAR No. 1/2026-2027

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE 2027/28 – 2029/30 MTEF BUDGET

A. Introduction

1. In accordance with the provisions of Article 220 of the Constitution and Section 128 1&2 of the Public Finance Management Act, 2012 (CAP 412A), the County Executive Committee member for finance shall manage the budget process for the county and not later than the 30th August in each year, the County Executive Committee member for finance shall issue a circular setting out guidelines to be followed by all of the county government's entities in the budget process. In this regard, this circular applies to all county Departments and agencies.

B. Purpose

2. The purpose of this Circular is to provide guidelines to the County Departments and other County entities on the processes and procedures for preparing the Financial Year 2027/28 – 2029/30 Medium Term Expenditure Framework (MTEF) Budget Estimates and the key timelines culminating to its submission to the county Assembly on or before 30th April, 2027. The Circular outlines the following;

   i. Institutional framework, process and timelines;
   ii. Background to the FY 2027/28 and the Medium-Term Budget;
   iii. Policy Priorities for the FY 2027/28 and the Medium-Term Budget;
   iv. Timelines for key activities in the budget process;
   v. Form and content of the budget;
   vi. Prioritization process and costing of programmes and projects; and
   vii. Framework for public participation in the budget process.

C. Background

3. The FY 2027/28 budget is being prepared within the context of a global economy whose growth is expected to moderate to around 3.1 per cent in 2026 and 3.2 per cent in 2027, down from roughly 3.4 per cent in 2025, following the outbreak of conflict in the Middle East which has increased commodity price volatility, sustained upward pressure on inflation expectations and tightened global financial conditions. At the regional level, growth in Sub-Saharan Africa is projected to average around 4.3 per cent in 2026 and increase marginally in 2027, supported by structural reforms.

4. Kenya's economy has shown resilience over recent years, outperforming global and regional averages, with GDP growth projected at 5.3 per cent in 2026. This optimistic outlook is underpinned by favourable weather, improved agricultural productivity, climate-smart investments, a robust service industry, macroeconomic stability, ongoing public investment, and continued implementation of the Bottom-Up Economic Transformation Agenda (BETA). However, the economic outlook is not without its challenges, as Kenya faces both external and domestic risks. On the global stage, trade tensions, financial market volatility, and geopolitical conflicts may lead to reduced exports, tourism, and remittances, as well as increased costs of essential commodities. Domestically, extreme weather conditions could impact agriculture, infrastructure, and food security.

5. The fiscal framework for FY 2027/28 and the medium-term Budget will continue to support the National Government's Bottom-Up Economic Transformation Agenda and projects and programs as outlined in the MTP IV, as well as the County Integrated Development Plan 2023-2027. Following the anticipated shrinking of the resource envelope relative to the ever-increasing needs, it is imperative for the county departments and agencies to prioritise and accommodate programmes within the available resource envelope.

D. Key Assumptions Underpinning the FY 2027/28 and the Medium-Term Fiscal Framework

6. The following assumptions on macro-economic factors will influence the economic performance of the country in the medium term:-
    - Real GDP growth of at least 5.3 per cent over the medium term;
    - Inflation maintained within ±2.5 per cent of the 5 per cent target;
    - Gradual downward adjustment in interest rates; broadly stable exchange rates;
    - Domestic revenue mobilisation rising to 17.5 per cent of GDP by the FY 2029/30; and
    - Expenditure contained below 21.4 per cent of GDP in line with fiscal consolidation objectives.
    - The county budget should be balanced as required under the PFM Act, 2012.

E. SPECIFIC GUIDELINES

7. The following specific guidelines will be followed:

i. Timelines and Requirements for Key Activities in the Budget Process

8. In accordance with the Constitution, the Public Finance Management Act, 2012 (CAP 412A) and attendant Regulations, key policy documents must be prepared and submitted for Cabinet and Parliament consideration. Given the timing of the 2027 General Elections, the budget calendar has been aligned with the life of the 3rd Assembly to ensure orderly completion of the MTEF and statutory approvals. The Budget Calendar **(Annex 1)** provides detailed dates for each stage of the process.

9. Accounting Officers are required to strictly follow the Budget Calendar in developing and submitting the key documents by the specified deadlines provided in **Annex 1** of this Circular.

ii. Institutional Framework to Guide the Budget Process.

10. Budgeting will be undertaken on the basis of the 16 votes/departments categorised under the five county sectors. The sector working groups will also be aligned to the UN-Classification of the Functions of Government (COFOG), and county government units performing similar functions to facilitate standardized budgeting process as outlined in **Annex 2**.

iii. Form and Content of The Budget

- **Programme Performance Reviews (PPRs)**

11. Accounting Officers must assess their departments progress towards stated outcomes using financial and non-financial performance for FY 2023/24 through FY 2025/26. PPRs should evaluate outcomes and outputs, analyze financial and non-financial performance, identify inefficiencies and recommend corrective measures. PPRs should be done according to the format and guidance in Annex 7 (A–E).

- **Programme Based Budgeting (PBB)**

12. In line with Section 130 (1)(b)(v) of the Public Finance Management Act, (CAP 412A), the budget will be prepared and presented by vote and programme. Therefore, all Accounting Officers are required to prepare and submit a Programme Based Budget (PBB) for the FY 2027/2028 on or before 2nd March 2027.

13. The budget programmes should match the provisions of the County Integrated Development Plan 2023-2027. Where new programmes are proposed by Departments, approval must be obtained from the County Treasury. While submitting their PBBs, Departments must ensure that the following issues are adhered to;

    i. Outcomes and Outputs are Specific, Measurable, Achievable, Realistic, and Time-bound;

    ii. Clearly defined Performance indicators and targets for outcomes and outputs;

iii. Performance indicators are results-oriented, Clear, Relevant, Economic, Adequate, and Monitorable (CREAM);

iv. Performance Indicators and targets are those that departments can be held responsible for their achievement therefore reinforcing accountability and ownership;

v. Delivery units with no clear outputs, performance indicators and targets are consolidated under the primary delivery unit to streamline oversight and enhance coherence; and

vi. Crosscutting functions are systematically assigned to respective programmes within the Departments/ Sectors to ensure integrated delivery and avoid duplication.

14. The structure of the Programme-based budget is as provided in **Annex 3,** while a list of the current budget programmes has been provided in **Annex 4**.

- **Developing 'Rolling' Three-Year Medium-Term Budget Estimates**

15. Budget resources will be appropriated on an annual basis but the budget planning process will include estimates of expenditure and revenue for the two outer years. Accounting Officers should apply prudent assumptions and ensure that projected figures align with the expenditure ceilings provided for those years in accordance with the Public Finance Management Regulations, 2015

- **Programme Prioritization and Costing**

Prioritization

16. The FY 2027/28 and the Medium-Term Budget will be anchored on the Fourth Medium Term Plan (MTP IV) of the Vision 2030, the identified Bottom-up Economic Transformation Agenda (BETA) priorities, and the County Integrated Development Plan 2023-2027. The focus will continue to be on the following five (5) sectors with the largest impact on the economy as well as household welfare:

    a. Agricultural Transformation;

    b. Micro, Small and Medium Enterprise (MSME) Economy;

    c. Housing and Settlement;

    d. Healthcare; and

    e. Digital Superhighway and Creative Economy.

17. The following will therefore serve as the criteria to guide prioritisation and final allocation of resources in the FY 2027/28 Budget:

    i. Completion of ongoing projects, stalled projects and payment of verified pending bills;

    ii. Linkage of the programme with the priorities of the CIDP 2023-2027 and Medium-Term Plan IV of the Vision 2030;

iii. Programmes that enhance value chain and linkage to BETA priorities;
iv. Executive Decisions;
v. Degree to which a programme addresses job creation and poverty reduction;
vi. Degree to which a programme addresses the core mandate of the Department;
vii. Programmes that support mitigation and adaptation of climate change;
viii. Cost effectiveness, efficiency and sustainability of the programme; and
ix. Requirements for furtherance and implementation of the Constitution.

18. Based on the above broad guidelines, departments are expected to develop and document Departmental-specific criteria for prioritization and resource allocation within the resource envelope.

iv. Entrenching Zero Based Budgeting (ZBB) in PBB

19. The Government is operating under a constrained fiscal environment. In view of this the Government has adopted Zero Based Budgeting (ZBB) approach to guide the prioritization and allocation of the scarce resources to projects and programmes.

20. Under this approach, the budgeting process will focus on allocating limited resources based on programme efficiency and requirement rather than incremental budgeting, which is based on history. Consequently, all expenditure on programmes to be included in the FY 2027/28 Budget must be justified anew for the forthcoming financial year and over the medium term.

21. Departments are therefore required to re-evaluate all the existing programmes using appropriate costing methodologies prioritizing high-impact initiatives while eliminating wasteful spending.

v. Costing of Programmes and Baseline Estimation

22. The National Treasury has developed a costing tool integrated in the IFMIS budgeting module to support standardized costing in estimating the budget baseline. The budget baseline will comprise requirements for ongoing policies, new approved policies and verified pending bills. Accounting Officers are required to ensure that costing of activities in respective programmes is in line with these guidelines.

23. Accounting Officers must ensure activity costing aligns with the detailed techniques provided in the baseline costing guidelines. The costing process is based on Zero Based Budgeting principles, emphasizing accuracy and accountability. These techniques include;

- Quantity x Price (primary method)
- Trend analysis (historical expenditure projections)
- Lump-sum (for minor items)

- Ad hoc (for one-off interventions)

24. Detailed costing methodologies and baseline estimation procedures are as indicated in Annex 5 and elaborated in the *National Government Budgeting Manual* on the National Treasury's website.

vi. Recurrent Budget Estimates

- **Personnel Emolument**

25. The County Government expenditure on compensation to employees is not expected to exceed 35 percent of the County Government share of revenue in line with fiscal responsibility principles. To ensure compliance, Accounting Officers must implement the following measures:

    i. Suspend all new recruitments except for replacements due to natural attrition; replacements must be budget neutral and receive prior approval from the County Treasury.

    ii. Implement salary adjustments, restructurings or upgrades only after formal advise from the Salaries and Remuneration Commission (SRC) and written confirmation of fund availability from the County Treasury.

    iii. Obtain written confirmation of fund availability from the County Treasury prior to seeking CPSB advice on any proposed salary adjustments.

    iv. Conduct regular payroll audits to identify and eliminate ghost names, duplicate payments and other anomalies.

    v. Maintain personnel records in the Integrated Personnel Payroll Data system (IPPD) and ensure personnel allocation aligns with approved budgeted positions.

    vi. Justify all requests for new or vacant positions by reference to organizational needs, service improvements, or new services and incorporate full financial implications into the budget submissions.

26. Personnel cost estimates must be computed using quantities (staff numbers) and prices (pay points, allowances and statutory contributions). Estimates must reflect in-post staff, approved recruitments and anticipated annual salary adjustments guided by SRC and other relevant bodies.

27. Supporting documents required during resource allocation for compensation include:

    i. Certified payroll data by the Accounting Officer indicating permanent and contractual staff as at 1st July 2026.

    ii. Provision for normal wage drift to cater for progression across salary scales, as advised by SWGs.

    iii. Details of personnel expected to retire during FY 2027/28 and the associated expected savings.

iv. Information on contracts nearing expiry and estimated gratuities payable in FY2026/27.

v. Details of approved funded replacements and the timing for filling these positions.

vi. Annual financial implications of the above changes

- **Use of Goods and Services**

28. Departments are required to curtail the growth of the recurrent budget especially in respect of use of goods and services. All requirements for the use of goods and services should be costed accurately and justified. Each allocation should be supported by service providers' agreements, demand notes, and any documentary evidence of past trends.

29. Adequate provision should be made for fixed costs including rent and utilities (electricity, water and internet connectivity) to mitigate against shortfalls during budget execution.

- **Utilities and Rent**

30. Departments must estimate all utilities costs (electricity, water, gas) and outstanding arrears using the Quantity × Price method or Trend Analysis supported by actual bills and lease agreements. Any alternative costing approach should be clearly justified. Approvals from the State Department for Public Works are required for procurement of new office spaces.

- **Operations, Maintenance and Transfers not Classified as SAGAs**

31. Accounting Officers must calculate operations and maintenance (O&M) requirements using quantity × price and prioritize these needs. Transfers that are not classified as Semi-Autonomous Government Agencies (SAGAs) should be identified and justified.

- **Transfers to Semi-Autonomous Government Agencies (SAGAs)**

32. Transfers to SAGAs must be critically evaluated. Where supporting documentation or adequate justification is absent, proposed transfers may be treated as savings and reallocated to higher priority programmes. Additional SAGA funding requests will be considered only after rigorous scrutiny of financial controls, revenue generation potential and audited accounts. SAGAs should present the latest audited financial statements and demonstrate measures to reduce dependence on government transfers.

- **Appropriations in Aid (AIA)**

33. Department with AIA must submit actual AIA collections for FY2023/24 through FY2025/26, and projections for 2027/28 and the medium-term. This data should be entered into the IFMIS budgeting module.

vii. Development Budget Estimates

34. Section 107 (2) (b) of the PFM Act requires that over the medium term, a minimum of thirty percent (30%) of the county government's budget shall be allocated to development and therefore the annual budget should ensure adherence to this provision

- **Project Preparation, Appraisal and Approval for New Projects**

35. All projects included in the budget must comply with the Public Investment Management Regulations, 2022. SWGs must verify prerequisites such as land acquisition, resettlement, detailed designs, approvals and conditions attached by development partners. Project resource plans must include GOK counterpart financing and operational costs.

36. Financing agreements with development partners shall be executed only for projects that have been processed and approved through the PIMIS. New project proposals and concept notes must be submitted in the formats required by the Public Investment Management Regulations, 2022, for National Treasury review and approval.

- **Ongoing and Stalled Projects**

37. As earlier noted, the FY 2027/28 and the Medium Budget will put more emphasis on the CIDP 2023-2027 projects, completion of ongoing and viable stalled projects. In particular, projects nearing completion should be prioritized within the available resources to ensure that citizens benefit from such investments. Departments are in this regard required to provide details of the approved new projects, ongoing projects and stalled projects in the format indicated in **Annex 6.**

- **Projects with County Counterpart Requirement**

38. Departments should ensure requirement for counterpart funding for Development Partner Funded Projects is adequately provided. Allocations for counterpart funds must be supported with the financing agreements. The Departments should also ensure that Performance for Results (PfR) Projects as well as Programmes with Disbursement Linked Indicators (DLIs) are properly identified with supporting financing agreement and are adequately funded.

- **County Government Additional Allocations**

39. Conditional Allocations must be reflected in the relevant programme and sub-programme structures of the Departments' Budget,. This applies to both locally and externally funded programmes supporting county-level activities.

viii. Statement of estimated revenue during FY 2027/2028

40. The county departments should prepare estimated total revenue that can accrue from their services in the financial year 2027/2028. This includes the charges that are collected at departmental level and contributes to the county revenue. The estimates should be as realistic as possible and guided by the recent economic trends as they are a major source of funding of the county budget.

41. The County Treasury will analyze the capacity of existing revenue streams and jointly review the rates, fees and charges through the Finance Bill, 2027. This will be done in a way that will guarantee the best and most competitive business environment for our rates and fees payers.

ix. *Public Participation and Stakeholder Involvement*

42. Article 201 of the Constitution and Section 125 (2) of the PFMA, (CAP 412A) require public participation in all financial matters. Accounting Officers should therefore ensure that the FY 2027/28 and the Medium-Term Budget is prepared in a consultative manner, taking into consideration input from key stakeholders. In this regard, Departments should identify their critical stakeholders including development partners, private sector, community-based organizations, local communities, among others and engage them in programme prioritization. Engagements with stakeholders should be documented and departments should outline the extent to which Budget Proposals have inputs from stakeholders.

x. *Budgeting and Reporting on Climate Change*

43. Climate change has been identified as one of the fiscal risks that can adversely affect the macro-economic outlook. Considering the country's vulnerability to the impacts of climate change, it is imperative to prioritize climate actions. The county dedicated climate change unit will continue to be adequately funded to facilitate climate action. Departments will be required to streamline climate change and environment related matters in execution of their mandate, identify climate-related expenditures and tag them for tracking, and submit quarterly climate expenditure reports in accordance with Treasury Circular No. 13/2020.

xi. *Gender-Responsive, Child-Sensitive and Disability-Inclusive Budgeting*

44. The County Government reaffirms its commitment to the full inclusion of persons with disabilities in line with Article 54 of the Constitution and the UN Convention on the Rights of Persons with Disabilities. Departments are required to identify and tag interventions in the FY 2027/28 and the Medium-Term Budget addressing gender inequalities, children's needs and rights, and the inclusion of persons with disabilities, to enhance tracking and reporting.

F. Preparation and Submission of Budget Proposals

45. Sector converners and Accounting Officers for the respective County Departments and Spending Units are advised to ensure timely completion of all sector working groups activities, including the preparation of Sector/Departments Budget Proposals. These proposals should be finalized and submitted to the County Treasury not later than 15th December 2026. The County Treasury will provide technical assistance on request, including capacity development for departmental officials on request.

G. Conclusion

46. Finally, Accounting Officers are required to strictly adhere to the FY 2027/28 and the Medium-Term Budget Guidelines and ensure that the content of this Circular is brought to the attention of all Officers working under them.

47. All county departments and entities should submit the annual budget in both hard (to the office of the Chief Officer, Economic Planning, Budgeting, M&E) and a soft copy to *economicplanngnyeri@gmail.com* on or **before 5pm on 2nd March 2027** and must contain the name and telephone number of the person(s) to be contacted in case of any clarification.

Sincerely;

Robert Thuo Mwangi,
COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE, ECONOMIC PLANNING & ICT/HEAD OF COUNTY TREASURY

Copy to: The Governor
Deputy Governor
County Secretary
County Attorney
The Clerk-County Assembly of Nyeri
Speaker, County Assembly of Nyeri

ANNEX 1: BUDGET CALENDAR FOR THE FY 2027/28-2029/30 MTEF BUDGET PROCESS

NO.	ACTIVITY	RESPONSIBILITY	DEADLINE
1.	Submission of the ADP to Ex Com for approval	CECM Finance and Economic Planning	27th August, 2026
2.	Submission of the Annual Development Plan (FY 2027/2028) to the County Assembly for approval	County Treasury	1 September, 2026
3	Preparation and issuance of a Budget circular setting out guidelines to be followed by all County Government entities in the budget process.	CECM Member for Finance and Economic Planning	30th August, 2026
4.	Preparation of the Draft County Budget Review and Outlook Paper (CBROP) 2026	County Treasury	7th – 11th September 2026
5.	Submission of the CBROP, 2026 to the County Executive Committee for approval	CECM Finance and Economic Planning	30th September 2026
6.	Submission of the CBROP, 2026 to the County Assembly for adoption	County Treasury	16th October 2026
7.	Drafting of Departmental reports and budget proposals by programme FY 2027/28	Departments/ County Entities.	2nd November, 2026
8.	Submission of detailed draft departmental reports and budget proposals to County Treasury.	Departments/ County Entities.	16th November, 2026
9.	Public participation on County Fiscal Strategy Paper (CFSP) 2027, and budget for FY 2027/2028 (Public hearings)	County Treasury	11th January, 2027
10.	Finalize preparation of the CFSP, 2027 and debt management strategy paper, (2027/28-2029/30)	County Treasury	29th January. 2027
st	Submission of CFSP and debt management strategy paper to ExCom for approval	CECM Finance and Economic Planning	3rd February, 2027
12.	Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly	County Treasury	10th February,2027
13.	Submission of the debt management strategy paper of the County Government over the medium term to the County Assembly	County Treasury.	10th February, 2027
14.	Departmental Submission of FY 2027/28 budget proposals (PBB and Itemized) to County Treasury	Departments (Chief Officers/Accounting officers)	2nd March, 2027
15.	Consolidation of the Draft Budget Estimates	County Treasury	8th -12th March, 2027
16.	Ex Com approval of the Draft Budget Estimates	CECM Finance and Economic Planning	18th March, 2027
17.	Submission of draft County Budget estimates FY 2027/28 to the County Assembly	County Treasury	24th March, 2027
18.	Report of draft Budget estimates from the County Assembly to the CECM Finance and Eco. Planning.	The Clerk, County Assembly	9th April 2027
19.	Consolidation of the final County Budget Estimates FY 2026/27	County Treasury	16th April 2027
20.	Submission of Appropriation Bill 2027 to the County Assembly	CECM Finance and Economic Planning.	21st April, 2027
22.	Appropriation Bill 2027 passed	County Assembly	27th April, 2027
21.	FY 2027/28 Budget Statement and submission of the Finance Bill, 2027	CECM Finance and Economic Planning.	28th April, 2027

N.B. The dates are as provided for by the PFM Act, 2012 (CAP 412A)

ANNEX 2: COUNTY SECTORS FOR THE FY 2027/28 AND MEDIUM TERM BUDGET

Classification of Functions of the Government (COFOG)	National Government Sectors (COFOG)	County Sector	Departments
Economic Affairs	Agriculture, Rural and Urban Development	Agriculture and Rural Development	Department of Agriculture, Livestock and Aquaculture Development
	Energy, Infrastructure and ICT	Infrastructure, Energy, Rural and Urban Development	Department of Transport, Public Works, Infrastructure and Energy
			Department of Lands, Physical Planning, Housing and Urban Development
			Nyeri Municipality
			Solid Waste Management
	General Economic and Commercial Affairs	General Economics and Commerce Affairs	Department of Trade, Tourism, Culture and Cooperative Development
			Department of Finance, Economic Planning and ICT
Health	Health	Social Services	Department of Health Services and Public Health
Education	Education	Social Services	Department of Education, Training and Devolution
Public Sector Safety	Governance, Justice, Law and Order	Public Administration	Office of the County Attorney
General Public Services	Public Administration and International Relations	Public Administration	Office of the Governor and Deputy Governor
			Office of the County Secretary
			County Assembly
			County Public Service Board
			Department of County Public Service Management
Recreation, Culture and Social Protection	Social Protection, Culture and Recreation	Social Services	Department of Gender, Youth, Sports and Social Services
Environmental Protection and Community Amenities	Environment Protection, Water and Natural Resources	Agriculture and Rural Development	Department of Water Environment and Climate Change

ANNEX 3: FORMAT FOR PRESENTATION OF PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

Part B. Mission

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

This section is supposed to discuss the following

- Brief description of mandate.
- Expenditure trends - approved budget against the actual expenditure for the Financial Years 2023/24 - 2025/26 Budget.
- Major achievements based on the planned outputs/services for the Financial Years 2023/24 - 2025/26 Budget.
- Constraints and challenges in budget implementation and how they will be addressed; and
- Major services/outputs to be provided in the Financial Year 2027/28 and the Medium-Term.

Part D: Programme Objectives

(In this part, list all the programmes and their strategic objectives. Each programme is expected to have only one strategic objective)

Part E: Summary of the Programme Key Outputs, Performance indicators and Targets for the FY 2027/28 - 2029/30

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2025/26	Actual Achievement 2025/26	Target (Baseline) 2026/27	Target 2027/28	Target 2028/29	Target 2029/30
Name of Programme Outcome									
SP 1.1									
SP 1.2									
... etc.									

Part F: Summary of Expenditure by Programmes FY 2027/28 - 2029/30 (Kshs. Millions)

Programme	Approved Budget 2025/26	Actual Expenditure 2025/26	Baseline Estimates 2026/27	Estimates 2027/28	Projected 2028/29	Projected 2029/30
Programme 1: (State the name of the programme here)						
SP 1.1						
SP 1.2.						
... N						
Total Expenditure of Programme 1						
Programme 2: (State the name of the programme here)						
SP 2.1						
SP 2.2.						

Programme	**Approved Budget 2025/26**	**Actual Expenditure 2025/26**	**Baseline Estimates 2026/27**	**Estimates 2027/28**	**Projected 2028/29**	**Projected 2029/30**
... N						
Total Expenditure of Programme 2						
Total Expenditure of Vote -------						

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

Expenditure Classification	**Approved Budget 2025/26**	**Actual Expenditure 2025/26**	**Baseline Estimates 2026/27**	**Estimates 2027/28**	**Projected 2028/29**	**Projected 2029/30**
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote ……						

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

Expenditure Classification	**Approved Budget 2025/26**	**Actual Expenditure 2025/26**	**Baseline Estimates 2026/27**	**Estimates 2027/28**	**Projected 2028/29**	**Projected 2029/30**
Programme 1: (State the name of the programme here)						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						

Expenditure Classification	Approved Budget 2025/26	Actual Expenditure 2025/26	Baseline Estimates 2026/27	Estimates 2027/28	Projected 2028/29	Projected 2029/30
Other Development						
Total Expenditure						
Sub-Programme 1: (State the name of the Sub-Programme here)						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure						

• *Repeat as above in cases where a Department has more than one programme and/or sub-programmes*

Part I: Summary of Human Resource Requirements

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

ANNEX 4: LIST OF PROGRAMMES AND SUB-PROGRAMMES FOR FY 2027/2028 PROGRAMME BASED BUDGET.

EXECUTIVE OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR **P1: Management and Co-ordination of County Affairs** SP 1.1 Management of County Affairs	**OFFICE OF THE COUNTY SECRETARY** **P1: Coordination of County Functions and Public Service Management** SP1.1 Administration, planning and support Services **P2: Community Sensitization, Education and Public Participation** SP2.1 Civic Education and Public Participation
FINANCE AND ECONOMIC PLANNING **P1: Executive services** SP1.1 Administration and personnel services **P2: Public Financial Management** SP 2.1: Financial Accounting SP2.2: Procurement compliance and reporting SP 2.3: Internal Audit SP 2.4: Budget Preparation, Coordination and Management SP 2.5: Revenue Management **P3: Economic Planning and Policy Formulation** SP 3.1: Monitoring and Evaluation SP 3.2: Economic Planning and Policy Formulation **P4: ICT Infrastructure and Support Services** SP 4.1 ICT Development	**COUNTY PUBLIC SERVICE & SOLID WASTE MANAGEMENT** **P1: Human Resource Management** SP 1.1: Administration Planning and Support services **P2: Sanitation Management** SP 2.1 Solid Waste Management
DEPARTMENT OF HEALTH SERVICES **P1: Health Services** SP 1.1 Preventative, Promotive and Curative Health Services	**DEPARTMENT OF GENDER, YOUTH, SOCIAL SERVICES & SPORT** **P1: General Administration and Planning services** SP1.1: Administration and personnel services **P2: Sports and Talents Development** SP 2.1: Recreation and Sporting Services **P3: Social Development** SP 3.1: Library Services SP 3.2: County Children's Home Management SP 3.3: Disaster Management SP 3.4: Fire Services
AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT **P1: Agricultural Management** SP 1.1: Administration and planning services SP 1.2: County Agriculture Extension Program **P2: Wambugu ATC** SP 2.1: Farm Development **P3: AMS Naromoru** SP 3.1: Development of Agricultural Land for Crop Production **P4: Livestock Production Management**	**EDUCATION, TRAINING & DEVOLUTION** **P1: General administration and Policy Development and Implementation** SP 1.1 Administrative Support Services **P2: ECDE Management** SP 2.1 ECDE Management **P3: Youth Training and Development** SP 3.1 Youth Training and Development **P4: Resource Mobilization and Donor Support** SP 4.1: Donor Support Services

SP 4.1 Provision of Extension Services to Livestock farmers **P5: Veterinary services** SP 5.1 Animal Breeding and Disease Control **P6: Aquaculture Development** SP 6.1 Aquaculture Development	
DEPARTMENT OF LANDS, PHYSICAL PLANNING, HOUSING AND URBANISATION **P1: Physical planning services** SP1.1: Administration and personnel services **P2: Land Policy and Planning** SP2.1. Land Policy Formulation **P3: Housing Development and Human Settlement** SP3.1. Administration Support Services SP3.2. Building Construction Services	**TRADE, TOURISM, CULTURE AND CO-OPERATIVE DEVELOPMENT** **P1: Tourism Development** SP 1.1: Promotion of Tourism **P2: Culture and Arts** SP 2.1: Cultural Management **P3: Co-operative development** SP 3.1: Cooperative Management Services **P4: Trade Development** SP 4.1: Trade promotion
WATER, ENVIRONMENT & CLIMATE CHANGE **P1: Water Resource Management** SP 1.1 Water Services **P2: Environment and Climate Change** SP 2.1: Environmental conservation, Protection and Management SP 2.2: Climate Change	**TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY** **P1: Roads Development, Maintenance and Management** SP 1.1 County access and Feeder Roads Improvement **P2: Energy Sector Development** SP 2.1: Energy Management
COUNTY ASSEMBLY **P1: Legislation, Representation and Oversight** SP 1.1: Legislation, Representation and Oversight	**COUNTY PUBLIC SERVICE BOARD** **P1: General administration, Policy Development and Implementation** SP 1.1 Administration and Personnel Services
COUNTY ATTORNEY **P1: County Legal Services** SP 1.1: County Legal Services	**NYERI MUNICIPALITY** **P1: Municipal Management and Administration** SP 1.1: Municipal Administration Services SP 1.2: Municipal Infrastructure Development

ANNEX 5: COSTING TECHNIQUES AND GUIDELINES FOR COMPUTING THE BUDGET BASELINE

1. Costing Techniques

1. All resource requirements should be accurately costed; Departments are required to select the technique providing the most plausible calculation results from the following:

i. Quantity multiplied by Price;
ii. Trend;
iii. Lump sum; and
iv. Ad hoc.

i. Quantity Multiplied by Price

2. This method requires identifying the Quantities involved as well as the different Prices that are associated with the items. Departments are required to use this calculation method and justification should be provided if this method is not used.

ii. Trend

3. This should be used if only quantity multiplied by price cannot be applied. It extrapolates past trends based on an item's expenditure pattern of most recent years. The average past annual rate of increase or decrease is applied to outer years if there is no indication that future developments would substantially deviate from the past.

iii. Lump Sum

4. For very small items and to avoid calculation overload, the lump sum method may be used. This involves taking the cost for the item in the current year and keeping it nominally constant in the medium term. The second case where lump sum can be helpful is if there is no reliable indication that the current amount will increase or decrease.

iv. Ad Hoc

5. Expenditures undertaken to address specific interventions and not usually intended to address other activities or ongoing projects. These activities/projects should be costed by use of quantity multiplied by price.

Documentation and Justification

For each costed item, state the chosen technique, show the calculation or rationale, and reference supporting data or approvals. Ensure transparency to facilitate review and verification.

Annex 6 : Projects Details For FY 2027/28 And Medium-Term Projections

Ministry/Department/Agency ………………… Vote …………………

Programme and Project Code & Project Title	Financing (Estimated cost / GOK / Foreign)	Timeline (Start / Expected Completion Date)	Actual Cumulative Exp up to 30th June 2026	Outstanding Project Cost as of 30th June 2026	Project Completion % as at 30th June 2026	2026/2027 Approved Budget (GOK / Foreign)	Requirements for 2027/2028 (GOK / Foreign)	Allocation for 2027/2028 (GOK / Foreign)	Allocation for 2028/2029 (GOK / Foreign)	Remarks
Project 1…										
Project 2….										
Total										

Note: The full annex also carries an Allocation for 2029/2030 (GOK / Foreign) column.

NB: Rank projects in terms of percentage completion

NB: Concept notes for the projects should be submitted

ANNEX 7: PROGRAMME PERFORMANCE REVIEW FY 2023/24 -2025/26

ANNEX 7(A): REVIEW OF PROGRAMME PERFORMANCE FOR FY 2023/24 – 2025/26

Table 7.1: Analysis of Programme Targets and Actual targets

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Target			Achieved Target			Remarks
				2023/24	2024/25	2025/26	2023/24	2024/25	2025/26	
Name of Programme Outcome										
SP.1										
SP.?										
....etc										

ANNEX 7(B): ANALYSIS OF EXPENDITURE TRENDS FOR THE FY 2023/24 – 2025/26

Table 7.2: Analysis of Recurrent Expenditure (KShs. Million)

Sector						
Vote						
Economic Classification	**Approved Budget Allocation**			**Actual Expenditure**		
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
Gross						
AIA						
NET						
Compensation to Employees						
Transfers						
Other Recurrent						
Of Which						
Utilities						
Rent						
Insurance						
Subsidies						
Gratuity						
Contracted Guards &Cleaners Services						
Others speciy.						

NB: Briefly explain reasons for the deviations between approved and actual expenditure

Table 7.3: Analysis of Development Expenditure (KShs. Million)

Sector Name							
Vote and Vote Details	**Description**	**Approved Budget**			**Actual Expenditure**		
		2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
Department	**Gross**						
	GOK						
	Loans						
	Grants						
	Local AIA						

NB: Briefly explain reasons for the deviations between approved and actual expenditure

Table 7.4: Analysis of Programme Expenditure (KShs. Million)

Programme	Approved Budget			Actual Expenditure		
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
Programme 1:						
Sub- Programme: 1						
Sub- Programme: 2						
Total Programme........................						
Repeat as above for Programme 2, 3 e.t.c:						

TOTAL VOTE ……………………………………… .						

Table 7.5: Analysis by Category of Expenditure: Economic Classification (KShs. Million)

Economic Classification	**Approved Budget**			**Actual Expenditure**		
	2023/24	**2024/25**	**2025/26**	**2023/24**	**2024/25**	**2025/26**
Programme 1:						
Current Expenditure						
Compensation Of Employees						
Use Of Goods and Services						
Grants And Other Transfers						
Other Recurrent						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Grants to Government Agencies						
Other Development						
Total **Programme ………………**						
Repeat as above for Programme 2, 3 etc.:						
Total Vote………………………						

ANNEX 7(C): ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS FY 2023/24 - 2025/26(KSH MILLION)

Table 7.6: Analysis of Performance of Capital Projects FY 2023/24 - 2025/26

Ministry/Department/Agency..............................																		
Vote....................................																		
				Timeline		FY 2023/24				FY 2024/25				FY 2025/26				
Program me and Project Code &Project Title	Estimated cost of the Project					Approved Budget				Approved Budget				Approved Budget				Remarks
	Total Cost of the Project	GOK	Foreign	Start Date	Expected Completi on Date	GOK	Foreign	Cumulative Expenditure as at 30th June 2024	Completion Status as 3oth June 2024 (%)	GOK	Foreign	Cumulative Expenditure as at 30th June 2025	Completion Status as 3oth June 2025 (%)	GOK	Foreign	Cumulative Expenditure as at 30th June 2026	Completion Status as 3oth June 2026 (%)	
Project 1...																		
Project 2....																		
Total																		
NB: NB: Under remarks column, provide a brief overview of the implementation progress including status and what the project intended to achieve																		

ANNEX 7(D): REVIEW OF PENDING BILLS

Table 7.7: Summary of Pending Bills

	Due to lack of Exchequer			Due to lack of provision		
Type/nature	**2023/24**	**2024/25**	**2025/26**	**2023/24**	**2024/25**	**2025/26**
1. Recurrent						
Compensation of employees						
Use of Goods and Services e.g. utilities, domestic or foreign travel etc.						
Social benefits e.g. NHIF, NSSF						
Other expense						
2. Development						
Acquisition of non-financial assets						
Use of goods and services						
Others-Specify						
Total Pending Bills						

ANNEX 7(E): SUMMARY OF COURT AWARDS

Table 7.8: Summary of Court Awards

Details of the Award	Date of Award	Amount	Payment to date
Total			