

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYERI

SUBMITTED DRAFT BUDGET ESTIMATES FINANCIAL YEAR 2025/26

APRIL, 2025

BUDGET ESTIMATES FOR FY 2025-26

RECURRENT ESTIMATES

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
OFFICE OF THE GOVERNOR	3911000101 Headquarters	2110110	Basic Salaries - Constitutional Office Holders	15,268,290	16,031,705	16,833,290
		2110117	Basic Salaries - County Executive Service	26,464,045	27,787,247	29,176,610
		2110199	Basic Salaries - Permanent - Others	22,890,430	24,034,952	25,236,699
		2110202	Casual Labour - Others	2,000,000	2,100,000	2,205,000
		2110301	House Allowance	5,164,706	5,422,941	5,694,088
		2110314	Transport Allowance	1,572,000	1,650,600	1,733,130
		2110315	Extraneous Allowance	4,238,000	4,449,900	4,672,395
		2110320	Leave Allowance	3,456,000	3,628,800	3,810,240
			Total Personal Emoluments.....Kshs	81,053,471	85,106,145	89,361,452
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210103	Gas expenses	25,000	26,250	27,563
		2210106	Utilities, Supplies- Other (	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000	1,575,000	1,653,750
		2210202	Internet Connections	225,000	236,250	248,063
		2210203	Courier and Postal Services	25,000	26,250	27,563
		2210299	Communication, Supplies - Other	500,000	525,000	551,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
		2210302	Accommodation - Domestic Travel	2,500,000	2,625,000	2,756,250
		2210303	Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	50,000	52,500	55,125
		2210310	Field Operational Allowance	200,000	210,000	220,500
		2210401	Travel Costs (airlines, bus, railway, etc.)	2,000,000	2,100,000	2,205,000
		2210402	Accommodation - Foreign Travel	2,000,000	2,100,000	2,205,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210403	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210404	Sundry Items (e.g. airport tax, taxis, etc?)	50,000	52,500	55,125
		2210502	Publishing and Printing Services	500,000	525,000	551,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	315,000	330,750
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
		2210604	Hire of Transport	50,000	52,500	55,125
		2210606	Hire of Equipment, Plant and Machinery	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	320,000	336,000	352,800
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	787,500	826,875
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
		2210805	National Celebrations	150,000	157,500	165,375
		2210899	Hospitality Supplies- other	500,000	525,000	551,250
		2211009	Education and Library Supplies	100,000	105,000	110,250
		2211010	Supplies for Broadcasting and Information Services	200,000	210,000	220,500
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	200,000	210,000	220,500
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	400,000	420,000	441,000
		2211102	Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	236,045	247,847	260,240
		2211199	Office and General Supplies -	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants - Other	4,000,000	4,200,000	4,410,000
		2211305	Contracted Guards and Cleaning Services	200,000	210,000	220,500
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2211310	Contracted Professional Services	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211399	Other Operating Expenses – Oth	550,000	577,500	606,375
		2220101	Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,205,000
		2220202	Maintenance of Office Furniture and Equipment	150,000	157,500	165,375
		2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	210,000	220,500
		2220209	Minor Alterations to Buildings and Civil Works	100,000	105,000	110,250
		2220210	Maintenance of Computers, Software, and Networks	150,000	157,500	165,375
		2220212	Maintenance of Communications Equipment	200,000	210,000	220,500
		2640402	Donations	50,000	52,500	55,125
		3111002	Purchase of Computers and other IT equipment	300,000	315,000	330,750
		3111009	Purchase of other Office Equipment	150,000	157,500	165,375
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	150,000	157,500	165,375
	Sub Total		Net Expenditure.....Ksh s.	109,184,516	114,643,742	120,375,929
	Service Delivery Unit	2210303	Daily Subsistence Allowance	750,000	787,500	826,875
		2210310	Field Operational Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	150,000	157,500	165,375
		2210799	Training Expenses – (Other Budget)	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	900,000	945,000	992,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
	Sub Total		Net Expenditure.....Ksh s.	2,450,000	2,572,500	2,701,125
	Governor's Communicati on Unit	2210303	Daily Subsistence Allowance	500,000	525,000	551,250
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210504	Advertising, Awareness and Publicity Campaigns	204,000	214,200	224,910
		2210802	Boards, Committees, Conferences and Seminars	300,565	315,593	331,373

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2220212	Maintenance of Communications Equipment	250,000	262,500	275,625
	Sub Total		Net Expenditure.....Kshs.	1,654,565	1,737,293	1,824,158
	Governor's Advisory Unit	2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
		2211201	Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	Sub Total		Net Expenditure.....Kshs.	4,000,000	4,200,000	4,410,000
	OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR		GROSS EXPENDITURE.....(KSHS.)	117,289,081	123,153,535	129,311,212
OFFICE OF THE COUNTY SECRETARY						
OFFICE OF THE COUNTY SECRETARY	County Secretary Headquarters	2110199	Basic Salaries - Permanent Employees	72,531,284	76,157,848	79,965,741
		2110201	Contractual Employees	1,609,790	1,690,280	1,774,793
		2110301	House Allowance	4,936,340	5,183,157	5,442,315
		2110314	Transport Allowance	12,592,524	13,222,150	13,883,258
		2110315	Extraneous Allowance	3,008,040	3,158,442	3,316,364
		2110318	Non- Practicing Allowance	1,008,000	1,058,400	1,111,320
		2110320	Leave Allowance	10,689,975	11,224,474	11,785,697
		2120103	Employer Contribution to Staff Pensions Scheme	2,427,884	2,549,278	2,676,742
			Total Personal Emoluments.....Kshs	108,803,837	114,244,029	119,956,230
		2210101	Electricity	105,000	110,250	115,763
		2210102	Water and sewerage charges	107,500	112,875	118,519
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,500	210,525	221,051
		2210203	Courier and Postal Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000	577,500	606,375
		2210302	Accommodation - Domestic Travel	1,161,500	1,219,575	1,280,554

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210303	Daily Subsistence Allowance	1,717,500	1,803,375	1,893,544
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	30,000	31,500	33,075
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	33,500	35,175	36,934
		2210505	Trade Shows and Exhibitions	110,000	115,500	121,275
		2210799	Training	105,000	110,250	115,763
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,310	630,326	661,842
		2210802	Boards, Committees, Conferences and Seminars	605,000	635,250	667,013
		2210899	Hospitality Supplies - other	150,000	157,500	165,375
		2210910	Medical Insurance	230,000,000	241,500,000	253,575,000
		2210999	Insurance Costs - Other (Budge	18,000,000	18,900,000	19,845,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	175,000	183,750	192,938
		2211102	Supplies and Accessories for Computers and Printers	135,000	141,750	148,838
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2211399	Other Operating Expenses - other	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	87,000	91,350	95,918
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	150,000	157,500	165,375
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000	262,500	275,625
			Net Expenditure.....Kshs	364,496,647	382,721,479	401,857,553

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
	Intergovernmental Relations Headquarters	2640599	Transfer to Other government agencies	2,000,000	2,100,000	2,205,000
			Net Expenditure.....Kshs	2,000,000	2,100,000	2,205,000
	3912000301 Public Administratio n Headquarters	2210101	Electricity	55,000	57,750	60,638
		2210102	Water and sewerage charges	52,500	55,125	57,881
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,500	32,025	33,626
		2210203	Courier and Postal Services	37,750	39,638	41,619
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	260,000	273,000	286,650
		2210302	Accommodation - Domestic Travel	615,000	645,750	678,038
		2210303	Daily Subsistence Allowance	1,020,000	1,071,000	1,124,550
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	52,500	55,125	57,881
		2210309	Field Allowance	50,000	52,500	55,125
		2210502	Publishing and Printing Services	157,500	165,375	173,644
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	21,000	22,050	23,153
		2210504	Advertising, Awareness and Publicity Campaigns	87,500	91,875	96,469
		2210799	Training Expenses - Other (Bud	102,500	107,625	113,006
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	277,500	291,375	305,944
		2210802	Boards, Committees, Conferences and Seminars	350,000	367,500	385,875
		2210805	National Celebrations	500,000	525,000	551,250
		2211016	Purchase of Uniforms and Clothing - Staff	212,000	222,600	233,730
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	165,375
		2211102	Supplies and Accessories for Computers and Printers	167,500	175,875	184,669
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500	60,375	63,394

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	1,028,000	1,079,400	1,133,370
		2211399	Other Operating Expenses - other	20,000	21,000	22,050
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220202	Maintenance of Office Furniture and Equipment	52,500	55,125	57,881
		2220205	Maintenance of Buildings and Stations -- Non-Residential	26,700	28,035	29,437
		2220210	Maintenance of Computers, Software, and Networks	115,000	120,750	126,788
			Net Expenditure.....Kshs	5,698,450	5,983,373	6,282,541
	3912000401A Icoholic drinks control Headquarters	2210102	Water and sewerage charges	5,600	5,880	6,174
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	244,351	256,569	269,397
		2210302	Accommodation - Domestic Travel	52,500	55,125	57,881
		2210303	Daily Subsistence Allowance	502,660	527,793	554,183
		2210502	Publishing and Printing Services	107,500	112,875	118,519
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,500	11,025	11,576
		2210504	Advertising, Awareness and Publicity Campaigns	57,500	60,375	63,394
		2210799	Training Expenses - Other (Bud	57,500	60,375	63,394
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	167,500	175,875	184,669
		2210802	Boards, Committees, Conferences and Seminars	372,500	391,125	410,681
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	55,000	57,750	60,638
		2211102	Supplies and Accessories for Computers and Printers	55,000	57,750	60,638
		2211103	Sanitary and Cleaning Materials, Supplies and Services	52,050	54,653	57,385
		2211201	Refined Fuels and Lubricants for Transport	107,500	112,875	118,519

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211399	Other Operating Expenses - other	25,000	26,250	27,563
		2220101	Maintenance Expenses - Motor Vehicles	50,000	52,500	55,125
		2220202	Maintenance of Office Furniture and Equipment	42,000	44,100	46,305
		3111002	Purchase of Computers, Printers and other IT Equipment	255,000	267,750	281,138
			Net Expenditure.....Kshs	2,254,661	2,367,394	2,485,764
	Civic Education and Public Participation	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	162,500	170,625	179,156
		2210302	Accommodation - Domestic Travel	217,350	228,218	239,628
		2210303	Daily Subsistence Allowance	567,500	595,875	625,669
		2210502	Publishing and Printing Services	1,055,000	1,107,750	1,163,138
		2210504	Advertising, Awareness and Publicity Campaigns	1,085,520	1,139,796	1,196,786
		2210799	Training Expenses - Other (Bud	-	0	0
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	106,230	111,542	117,119
		2210802	Boards, Committees, Conferences and Seminars	2,355,500	2,473,275	2,596,939
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	52,500	55,125	57,881
		2211102	Supplies and Accessories for Computers and Printers	54,888	57,632	60,514
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500	60,375	63,394
		2211201	Refined Fuels and Lubricants for Transport	1,062,500	1,115,625	1,171,406
		2211399	Other Operating Expenses - other	25,000	26,250	27,563
		2220202	Maintenance of Office Furniture and Equipment	21,000	22,050	23,153
		2220210	Maintenance of Computers, Software, and Networks	53,745	56,432	59,254
			Net Expenditure.....Kshs	6,896,733	7,241,570	7,603,648
	Office of the County Secretary		Gross Expenditure.....Kshs	381,346,491	400,413,816	420,434,506

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
FINANCE, ECONOMIC PLANNING AND ICT						
FINANCE, ECONOMIC PLANNING AND ICT	Headquarters	2110117	Basic Salaries - Permanent Employees	152,261,895	159,874,990	167,868,739
		2110299	Basic Wages - Temporary - Other	14,613,183	15,343,842	16,111,034
		2110301	House Allowance	37,183,015	39,042,166	40,994,274
		2110314	Transport Allowance	8,624,125	9,055,331	9,508,098
		2110320	Leave Allowance	5,725,287	6,011,551	6,312,129
		2110399	Personal Allowances paid - Other	523,984	550,183	577,692
		2120103	Employer Contribution to Staff Pensions Scheme	40,000,000	42,000,000	44,100,000
			Total Personal Emoluments.....Kshs	258,931,489	271,878,063	285,471,967
		2210101	Electricity	260,000	273,000	286,650
		2210102	Water and sewerage charges	180,000	189,000	198,450
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	585,094	614,349	645,066
		2210202	Internet Connections	2,000,000	2,100,000	2,205,000
		2210203	Courier and Postal Services	98,000	102,900	108,045
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
		2210302	Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210499	Foreign Travel and Subs.- Others	350,000	367,500	385,875
		2210502	Publishing and Printing Services	300,000	315,000	330,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000	157,500	165,375
		2210504	Advertising, Awareness and Publicity Campaigns	250,000	262,500	275,625
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
		2210807	Medals, awards and Honors	1,000,000	1,050,000	1,102,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210904	Motor Vehicle Insurance	30,000,000	31,500,000	33,075,000
		2211310	Contracted Professional Services	-	-	-
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	300,000	315,000	330,750
		2211102	Supplies and Accessories for Computers and Printers	550,000	577,500	606,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants - Other	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc)	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
		2220201	Maintence of Plant, Machinery & Equipment	514,187	539,896	566,891
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000	105,000	110,250
		2220210	Maintenance of Computers, Software, and Networks	120,000	126,000	132,300
		2710102	Gratuity - Civil Servants	160,000,000	168,000,000	176,400,000
		3110902	Purchase of Household and Institutional Appliances	50,000	52,500	55,125
		3111001	Purchase of Office Furniture and Fittings	170,000	178,500	187,425
			NET EXPENDITURE	461,208,770	484,269,209	508,482,669
	Fiscal Planning Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	630,000	661,500
		2210203	Courier and Postal Services	50,000	52,500	55,125
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
		2210302	Accommodation - Domestic Travel	1,006,364	1,056,682	1,109,516
		2210303	Daily Subsistence Allowance	1,800,000	1,890,000	1,984,500
		2210502	Publishing and Printing Services	480,000	504,000	529,200
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	250,000	262,500	275,625

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
		2210799	Training Expenses - Other (Bud	800,000	840,000	882,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000	1,155,000	1,212,750
		2210802	Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	1,453,400	1,526,070	1,602,374
		2211102	Supplies and Accessories for Computers and Printers	280,000	294,000	308,700
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
		2211203	Refined Fuels and Lubricants - - Other	1,000,000	1,050,000	1,102,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc)	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	70,636	74,168	77,876
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	100,000	105,000	110,250
			NET EXPENDITURE	13,690,400	14,374,920	15,093,666
	Finance and Accounting	2210101	Electricity	24,000	25,200	26,460
		2210102	Water and Sewerage Charges	20,000	21,000	22,050
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000	840,000	882,000
		2210202	Internet Connections	60,000	63,000	66,150
		2210203	Courier & Postal Services	15,800	16,590	17,420
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,350,000	1,417,500	1,488,375
		2210302	Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
		2210303	Daily Subsistence Allowance	1,850,000	1,942,500	2,039,625
		2210502	Publishing & Printing Services	1,000,000	1,050,000	1,102,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000	157,500	165,375
		2210799	Training Expenses - Other (Bud	1,419,000	1,489,950	1,564,448
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
		2210802	Boards, Committees, Conferences and Seminars	1,700,000	1,785,000	1,874,250
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	525,000	551,250
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	251,000	263,550	276,728
		2211203	Refined Fuels and Lubricants - - Other	600,000	630,000	661,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	50,000	52,500	55,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,200	189,210	198,671
		2220101	Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000
		2220202	Maintenance of Office Furniture and Equipment	131,400	137,970	144,869
		2220210	Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
		3110902	Purchase of Household and Institutional Appliances	100,000	105,000	110,250
		3111001	Purchase of Office Furniture and Fittings	300,000	315,000	330,750
			NET EXPENDITURE	13,301,400	13,966,470	14,664,794
	Procurement Headquarters	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	689,000	723,450	759,623
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
		2210302	Accommodation - Domestic Travel	1,250,000	1,312,500	1,378,125
		2210303	Daily Subsistence Allowance	1,205,500	1,265,775	1,329,064
		2210502	Publishing & Printing Services	47,500	49,875	52,369
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	730,000	766,500	804,825
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	1,770,000	1,858,500	1,951,425
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000	420,000	441,000
		2211102	Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	105,000	110,250
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000	126,000	132,300
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
		3110901	Purchase of Household and Institutional Furniture and Fittings	40,000	42,000	44,100
		3111001	Purchase of Office Furniture and Fittings	100,000	105,000	110,250
		3111002	Purchase of Computers, Printers and other IT Equipment	900,000	945,000	992,250
			NET EXPENDITURE	9,102,000	9,557,100	10,034,955
	Internal Audit	2210101	Electricity	5,000	5,250	5,513
		2210102	Water and Sewerage Charges	5,000	5,250	5,513
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	345,000	362,250	380,363
		2210203	Courier & Postal Services	2,000	2,100	2,205
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
		2210302	Accommodation - Domestic Travel	650,000	682,500	716,625
		2210303	Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
		2210502	Publishing & Printing Services	80,000	84,000	88,200

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	25,500	26,775	28,114
		2210504	Advertising, Awareness and Publicity Campaigns	5,000	5,250	5,513
		2210799	Training Expenses - Other (Bud	700,000	735,000	771,750
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000	105,000	110,250
		2210802	Boards, Committees, Conferences and Seminars	1,840,000	1,932,000	2,028,600
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211203	Refined Fuels and Lubricants - - Other	700,000	735,000	771,750
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	62,300	65,415	68,686
		2220101	Maintenance Expenses - Motor Vehicles	120,000	126,000	132,300
		2220202	Maintenance of Office Furniture and Equipment	10,000	10,500	11,025
		2220210	Maintenance of Computers, Software, and Networks	30,000	31,500	33,075
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000	262,500	275,625
		3110901	Purchase of Household and Institutional Furniture and Fittings	30,000	31,500	33,075
			NET EXPENDITURE	7,159,800	7,517,790	7,893,680
	ICT	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	384,000	403,200	423,360
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
		2210303	Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
		2210502	Publishing and Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	45,000	47,250	49,613
		2210799	Training Expenses - Other (Bud	500,000	525,000	551,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000	42,000	44,100
		2211203	Refined Fuels and Lubricants - - Other	250,000	262,500	275,625
		2220101	Maintenance Expenses - Motor Vehicles	250,000		
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000		
		2220210	Maintenance of Computers, Software, and Networks	378,575	397,504	417,379
		3110902	Purchase of Household and Institutional Appliances	100,000		
		3111001	Purchase of Office Furniture and Fittings	100,000		
		3111002	Purchase of Computers, Printers and other IT Equipment	650,000	682,500	716,625
			Sub Total	6,567,575	6,895,954	7,240,751
	Revenue	2110299	Basic Wages - Temporary - Other	400,000	420,000	441,000
		2210101	Electricity	80,000	84,000	88,200
		2210102	Water and Sewerage Charges	25,000	26,250	27,563
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000	840,000	882,000
		2210202	Internet Connections	150,000	157,500	165,375
		2210203	Courier & Postal Services	2,000	2,100	2,205
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210302	Accommodation - Domestic Travel	2,000,000	2,100,000	2,205,000
		2210303	Daily Subsistence Allowance	1,900,000	1,995,000	2,094,750
		2210309	Field Allowance	2,200,000	2,310,000	2,425,500
		2210502	Publishing & Printing Services	3,000,000	3,150,000	3,307,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	30,000	31,500	33,075
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
		2210799	Training Expenses - Other (Bud	500,000	525,000	551,250
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	276,436	290,258	304,771
		2210802	Boards, Committees, Conferences and Seminars	1,800,000	1,890,000	1,984,500
		2211016	Purchase of Uniforms and Clothing - Staff	150,000	157,500	165,375
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	1,200,000	1,260,000	1,323,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	220,500
		2211203	Refined Fuels and Lubricants - - Other	2,000,000	2,100,000	2,205,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	10,000	10,500	11,025
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	52,500	55,125
		2211311	Contracted Technical Services	-	-	-
		2220101	Maintenance Expenses - Motor Vehicles	1,500,000	1,575,000	1,653,750
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	20,000	21,000	22,050
		2220202	Maintenance of Office Furniture and Equipment	20,000	21,000	22,050
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
		2220299	Routine Maintenance - Other As	30,000	31,500	33,075
		3110902	Purchase of Household and Institutional Appliances	20,000	21,000	22,050
		3111001	Purchase of Office Furniture and Fittings	150,000	157,500	165,375
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000	315,000	330,750
				19,583,436	20,562,608	21,590,738

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
	Intragovernmental Relations	2210303	Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
		2210802	Boards, Committees, Conferences and Seminars	2,600,000	2,730,000	2,866,500
			NET EXPENDITURE	5,100,000	5,355,000	5,622,750
	Monitoring and Evaluation Headquarters	2210303	Daily Subsistence Allowance	-	-	-
		2210502	Publishing & Printing Services	-	-	-
		2210802	Boards, Committees, Conferences and Seminars	-	-	-
		2211203	Refined Fuels and Lubricants - - Other	-	-	-
		3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-
			NET EXPENDITURE	-	-	-
	Finance and Economic planning		GROSS EXPENDITURE	535,713,381	562,499,050	590,624,003
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
Lands, Physical Planning and Urban Development	Physical Planning & Development Headquarters	2110101	Basic Salaries - Civil Service	47,386,200	49,755,510	52,243,286
		2110301	House Allowance	11,018,622	11,569,553	12,148,031
		2110320	Leave Allowance	6,058,540	6,361,467	6,679,540
			Total Personal Emoluments.....Kshs	64,463,362	67,686,530	71,070,857
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and Sewerage Charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000	315,000	330,750
		2210203	Courier & Postal Services	15,000	15,750	16,538
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	740,000	777,000	815,850
		2210303	Daily Subsistence Allowance	700,424	735,445	772,217
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	28,250	29,663	31,146
		2210309	Field Allowance	400,000	420,000	441,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210401	Travel Costs (airlines, bus, railway, etc.)	50,000	52,500	55,125
		2210403	Daily Subsistence Allowance	50,000	52,500	55,125
		2210502	Publishing & Printing Services	58,750	61,688	64,772
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	54,200	56,910	59,756
		2210504	Advertising, Awareness and Publicity Campaigns	78,750	82,688	86,822
		2210505	Trade Shows and Exhibitions	20,000	21,000	22,050
		2210599	Printing, Advertising - Other	52,500	55,125	57,881
		2210604	Hire of Transport, Equipment	26,250	27,563	28,941
		2210701	Travel Allowance	252,500	265,125	278,381
		2210703	Production and Printing of Training Materials	52,500	55,125	57,881
		2210799	Training Expenses - Other (Bud	397,986	417,885	438,780
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	125,000	131,250	137,813
		2210802	Boards, Committees, Conferences and Seminars	587,500	616,875	647,719
		2211016	Purchase of Uniforms	280,000	294,000	308,700
		2211031	specialised materials - planning & survey material	127,500	133,875	140,569
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	153,750	161,438	169,509
		2211102	Supplies and Accessories for Computers and Printers	252,500	265,125	278,381
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,250	52,763	55,401
		2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
		2211305	Contracted Guards and Cleaning Services	2,000,000	2,100,000	2,205,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	61,250	64,313	67,528
		2220101	Maintenance Expenses - Motor Vehicles	282,500	296,625	311,456
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2220210	Maintenance of Computers, Software, and Networks	150,000	157,500	165,375
			Net Expenditure	73,260,722	76,923,758	80,769,946
	Land Survey and Mapping Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and Sewerage Charges	50,000	52,500	55,125
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	250,000	262,500	275,625
		2210203	Courier & Postal Services	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	157,500	165,375
		2210302	Accommodation - Domestic Travel	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	300,000	315,000	330,750
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	50,000	52,500	55,125
		2210309	Field Allowance	273,000	286,650	300,983
		2210401	Travel Costs (airlines, bus, railway, etc.)	150,000	157,500	165,375
		2210403	Daily Subsistence Allowance	25,000	26,250	27,563
		2210502	Publishing & Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	21,000	22,050
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	15,000	15,750	16,538
		2210599	Printing, Advertising - Other	55,000	57,750	60,638
		2210604	Hire of Transport, Equipment	30,000	31,500	33,075
		2210701	Travel Allowance	104,000	109,200	114,660
		2210703	Production and Printing of Training Materials	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	90,000	94,500	99,225
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	105,000	110,250	115,763
		2210802	Boards, Committees, Conferences and Seminars	394,357	414,075	434,779
		2211016	Purchase of Uniforms	200,000	210,000	220,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211031	specialised materials - planning & survey material	95,000	99,750	104,738
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	80,000	84,000	88,200
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211305	Contracted Guards and Cleaning Services	450,000	472,500	496,125
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	75,000	78,750	82,688
		2211310	Contracted Professional Services	202,600	212,730	223,367
		2220101	Maintenance Expenses - Motor Vehicles	175,000	183,750	192,938
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	77,000	80,850	84,893
		2220202	Maintenance of Office Furniture and Equipment	15,000	15,750	16,538
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,000	110,250	115,763
		2220210	Maintenance of Computers, Software, and Networks	70,000	73,500	77,175
			Net Expenditure	5,315,957	5,581,755	5,860,843
	Housing Headquarters	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and Sewerage Charges	50,000	52,500	55,125
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	157,500	165,375
		2210203	Courier & Postal Services	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	98,000	102,900	108,045
		2210304	Sundry Items (e.g. airport tax, taxi, etc?)	25,000	26,250	27,563
		2210309	Field Allowance	100,000	105,000	110,250
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210403	Daily Subsistence Allowance	25,000	26,250	27,563
		2210502	Publishing & Printing Services	25,000	26,250	27,563
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	21,000	22,050
		2210504	Advertising, Awareness and Publicity Campaigns	15,000	15,750	16,538
		2210505	Trade Shows and Exhibitions	10,000	10,500	11,025
		2210599	Printing, Advertising - Other	15,000	15,750	16,538
		2210604	Hire of Transport, Equipment	25,000	26,250	27,563
		2210701	Travel Allowance	70,000	73,500	77,175
		2210703	Production and Printing of Training Materials	25,000	26,250	27,563
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	45,000	47,250	49,613
		2210802	Boards, Committees, Conferences and Seminars	700,000	735,000	771,750
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	100,000	105,000	110,250
		2211016	Purchase of Uniforms	90,000	94,500	99,225
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211031	specialised materials - planning & survey material	40,000	42,000	44,100
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000	52,500	55,125
		2211102	Supplies and Accessories for Computers and Printers	25,000	26,250	27,563
		2211103	Sanitary and Cleaning Materials, Supplies and Services	21,500	22,575	23,704
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2211305	Contracted Guards and Cleaning Services	15,000	15,750	16,538
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	25,000	26,250	27,563
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220202	Maintenance of Office Furniture and Equipment	15,000	15,750	16,538

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2220205	Maintenance of Buildings and Stations -- Non-Residential	30,000	31,500	33,075
		2220210	Maintenance of Computers, Software, and Networks	25,000	26,250	27,563
		2220204	Maintenance of Buildings -- Residential	300,000	315,000	330,750
			Net Expenditure	2,894,500	3,039,225	3,191,186
	Lands, Physical Planning and Urban development		GROSS EXPENDITURE	81,471,179	85,544,738	89,821,975
HEALTH SERVICES						
HEALTH SERVICES	Health Headquarters	2110101	Basic Salaries - Civil Service	2,423,949,529	2,545,147,005	2,672,404,356
		2110202	Casual Wages	5,323,429	5,589,600	5,869,080
		2110321	Administrative Allowance	158,345,793	166,263,083	174,576,237
			Total Personal Emoluments.....Kshs	2,587,618,751	2,716,999,689	2,852,849,673
		2210101	Electricity	4,050,000	4,252,500	4,465,125
		2210102	Water and sewerage charges	2,300,000	2,415,000	2,535,750
		2210103	Gas expenses	80,000	84,000	88,200
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,890,000	1,984,500	2,083,725
		2210202	Internet connections	450,000	472,500	496,125
		2210203	Courier and Postal Services	300,000	315,000	330,750
		2210301	Domestic travel cost	250,000	262,500	275,625
		2210302	Accommodation - Domestic Travel	600,000	630,000	661,500
		2210303	Daily Subsistence Allowance	991,000	1,040,550	1,092,578
		2210403	Daily Subsistence Allowance	250,000	262,500	275,625
		2210502	Publishing and Printing Services	600,339	630,356	661,874
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000	68,250	71,663
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750
		2210505	Trade Shows and exhibitions	140,000	147,000	154,350

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210701	Travel Allowance	600,000	630,000	661,500
		2210704	Hire of Training Facilities and Equipment	273,000	286,650	300,983
		2210799	Training Expenses - Other (Bud,	600,000	630,000	661,500
		2210801	Catering Services (receptions), Accommodation	700,000	735,000	771,750
		2210802	Boards, Committees, Conferences and Seminars	830,000	871,500	915,075
		2210807	Medals, Awards and Honors	150,000	157,500	165,375
		2211021	Purchase of beddings and linen	100,000	105,000	110,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc...)	600,000	630,000	661,500
		2211102	Supplies and Accessories for Computers and Printers	550,000	577,500	606,375
		2211103	Sanitary and Cleaning materials	250,000	262,500	275,625
		2211201	Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
		2211306	Subscription to professional organisations	210,000	220,500	231,525
		2211310	Contracted Professional Services	100,000	105,000	110,250
		2211332	Emergency Medical Expenses	300,000	315,000	330,750
		2220101	Maintenance Expenses - Motor Vehicles	1,200,000	1,260,000	1,323,000
		2220202	Maintenance of Office Furniture and Fittings	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations - Non-Residential	150,000	157,500	165,375
		2220210	Maintenance of computers soft ware and networks	150,000	157,500	165,375
		3110902	Purchase of Household and Institutional Appliances	40,000	42,000	44,100
		3111001	Purchase of furniture and fittings	80,000	84,000	88,200
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000	525,000	551,250
			Sub-Total	21,699,339	22,784,306	23,923,521
	Public Health				-	-
		2210301	Domestic travel cost	150,000	157,500	165,375
		2210302	Accommodation - Domestic Travel	350,000	367,500	385,875

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211016	Purchase of Uniforms and Clothing - Staff	160,000	168,000	176,400
			Sub-Total	660,000	693,000	727,650
	Rural Facilities	2640499	Other current transfers - Danida Support	8,721,100	9,157,155	9,615,013
		2640499	Other current transfers - Counterpart funding for Danida	9,234,150	9,695,858	10,180,650
			Other Transfers Sub-total	17,955,250	18,853,013	19,795,663
		2640599	Other Capital Grants and Tr	850,000,000	892,500,000	937,125,000
		1580211	Health Centres Services Fee (A-in-A)	(850,000,000)	(892,500,000)	(937,125,000)
			Other Transfers Sub-total	-	-	-
	HEALTH SERVICES		NET EXPENDITURE	2,627,933,340	2,759,330,007	2,897,296,507
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS	GENDER HEADQUARTERS	2110101	Basic salaries-civil service	53,106,611	55,761,942	58,550,039
		2110201	Contractual Employees	1,500,000	1,575,000	1,653,750
		2110301	House Allowance	7,924,905	8,321,150	8,737,208
		2110308	Medical Allowance	21,560	22,638	23,770
		2110309	Special Duty Allowance	264,460	277,683	291,567
		2110314	Transport Allowance	213,400	224,070	235,274
		2110320	Leave Allowance	3,230,200	3,391,710	3,561,296
		2110321	Administrative Allowance	653,492	686,167	720,475
			Total Personal Emoluments.....Kshs	66,914,628	70,260,359	73,773,377
		2210101	Electricity	70,000	73,500	77,175
		2210102	Water and sewerage charges	250,000	262,500	275,625
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000	73,500	77,175
		2210202	Internet connections	300,000	315,000	330,750
		2210203	Courier and Postal Services	1,000	1,050	1,103
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,000	73,500	77,175

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210302	Accommodation-Domestic travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	400,000	420,000	441,000
		2210304	sundry items (e.g. Airport tax, taxis etc)	5,000	5,250	5,513
		2210309	Field Allowances	45,000	47,250	49,613
		2210401	Travel Costs (airlines, bus, railway, etc.)	400,000	420,000	441,000
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and Publicity Campaigns	90,000	94,500	99,225
		2210505	Trade Shows and Exhibitions	10,000	10,500	11,025
		2210604	Hire of Transport, Equipment, paying loaders	400,000	420,000	441,000
		2210799	Training Expenses - Other (Bud	610,000	640,500	672,525
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	787,500	826,875
		2210802	Boards, Committees, Conferences and Seminars	40,000	42,000	44,100
		2211015	Food and Rations	500,000	525,000	551,250
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	250,000	262,500	275,625
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	10,500	11,025
		2211203	Refined Fuels and Lubricants -- Other	400,000	420,000	441,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc.)	50,000	52,500	55,125
		2211306	Membership fees, dues, subscription to professional and trade bodies	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	300,000	315,000	330,750
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
			Net Expenditure.....Kshs	5,721,000	6,007,050	6,307,403
	KARATINA CHILDREN HOME	2210101	Electricity	260,000	273,000	286,650

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000	31,500	33,075
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,000	31,500	33,075
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210802	Boards, Committees, Conferences and Seminars	10,000	10,500	11,025
		2211015	Food and Rations	1,000,000	1,050,000	1,102,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	25,000	26,250	27,563
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000	21,000	22,050
		2211016	Purchase of Uniforms and Clothing - Staff	300,000	315,000	330,750
		2211203	Refined Fuels and Lubricants -- Other	100,000	105,000	110,250
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	125,000	131,250	137,813
		2640101	Scholarships and other Educational Benefits - Secondary Education	1,900,000	1,995,000	2,094,750
			Net Expenditure.....Kshs	4,000,000	4,200,000	4,410,000
	FIRE SERVICES	2210101	Electricity	40,000	42,000	44,100
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210801	Catering services(receptions) Accommodation, Gifts, food and drinks	297,500	312,375	327,994
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	10,000	10,500	11,025
		2211103	Sanitary and cleaning materials, supplies and services	5,000	5,250	5,513
		2211203	Refined Fuels and Lubricants -- Other	1,000,000	1,050,000	1,102,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc.)	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
			Net Expenditure.....Kshs	2,452,500	2,575,125	2,703,881
	SPORTS	2210101	Electricity	20,000	21,000	22,050
		2210102	Water and sewerage charges	300,000	315,000	330,750
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
		2210303	Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
		2210309	Field Allowance	1,500,000	1,575,000	1,653,750
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering services(receptions) Accommodation, Gifts, food and drinks	357,500	375,375	394,144
		2210802	Boards, committees, conferences and seminars	570,000	598,500	628,425
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211203	Refined Fuels and Lubricants -- Other	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2211306	Membership fees, dues, subscription to professional and trade bodies	350,000	367,500	385,875
			Net Expenditure.....Kshs	4,957,500	5,205,375	5,465,644
	DISASTER MANAGEMENT	2210101	Electricity	10,000	10,500	11,025
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000	157,500	165,375
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	420,000	441,000
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	10,000	10,500	11,025
		2211015	Food and Rations	500,000	525,000	551,250
		2211203	Refined Fuels and Lubricants -- Other	800,000	840,000	882,000
			Net Expenditure.....Kshs	1,970,000	2,068,500	2,171,925
	LIBRARY SERVICES	2210101	Electricity	350,000	367,500	385,875

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet connections	900,000	945,000	992,250
		2210203	Courier and Postal Services	1,600	1,680	1,764
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	840,000	882,000
		2210302	Accommodation-Domestic travel	1,200,000	1,260,000	1,323,000
		2211305	Contracted Guards and Cleaning Services	100,000	105,000	110,250
		2210310	Field Operational Allowance	400,000	420,000	441,000
		2210402	Accommodation - Foreign Travel	200,000	210,000	220,500
		2210502	Publishing and Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000	336,000	352,800
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	150,000	157,500	165,375
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000	945,000	992,250
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211016	Purchase of Uniforms and Clothing - Staff	200,000	210,000	220,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000	262,500	275,625
		2211203	Refined Fuels and Lubricants -- Other	600,000	630,000	661,500
		2220205	Maintenance of Buildings and Stations -- Non-Residential	330,598	347,128	364,484
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	350,000	367,500	385,875
			Net Expenditure.....Kshs	8,102,198	8,507,308	8,932,673

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
			Gross Expenditure.....Kshs	94,117,826	98,823,717	103,764,903
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
Human Resources Headquarters	County Public Service Management	2110199	Basic Salary- Permanent other	66,411,904	69,732,499	73,219,124
		2110202	Casual Labour -Other	600,000	630,000	661,500
		2110299	Basic Wages-Temporary- Other	28,396,500	29,816,325	31,307,141
		2110301	House Allowance	12,762,900	13,401,045	14,071,097
		2210303	Acting Allowance	409,500	429,975	451,474
		2110314	Transport Allowance	8,724,000	9,160,200	9,618,210
		2110320	Leave Allowance	9,077,359	9,531,227	10,007,788
		2110399	Personnel Allowances	4,603,500	4,833,675	5,075,359
			Total Personal Emoluments.....Kshs	130,985,663	137,534,946	144,411,693
		2210101	Electricity	300,000	315,000	330,750
		2210102	Water and Sewerage Charges	127,260	133,623	140,304
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	525,000	551,250
		2210202	Internet connections	100,000	105,000	110,250
		2110203	Courier and Postal Services	40,000	42,000	44,100
		2210301	Travel Cost (Airlines, Bus, Railway, Millage Allowances, etc)	836,300	878,115	922,021
		2210302	Accommodation - Domestic Travel	150,000	157,500	165,375
		2210303	Daily Subsistence Allowances	879,860	923,853	970,046
		2210502	Publishing and Printing	188,880	198,324	208,240
		2210503	Subscription to Newspaper and Magazine	75,884	79,678	83,662
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	100,000	105,000	110,250
		2210799	Training Expenses - Other (Bud	250,000	262,500	275,625
		2210801	Catering Services , Gifts, Food and Drinks	575,000	603,750	633,938
		2210802	Boards, committees, conferences and seminars	750,240	787,752	827,140

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211016	Purchase of Clothing and Uniforms	75,000	78,750	82,688
		2211101	General Office Supplies (Papers, pens, small office equipment etc.)	370,961	389,509	408,985
		2211102	Supplies and Accessories for Computers and Printers	500,766	525,804	552,095
		2211103	Sanitary and Cleaning Materials, Supplies and Services	51,398	53,968	56,666
		2211201	Refined Fuels and Lubricants for Transport	800,300	840,315	882,331
		2211204	Other fuels-cooking gas	30,000	31,500	33,075
		2211305	Contracted guards and cleaning services	180,000	189,000	198,450
		2211306	Membership fees, dues and subscriptions to trade unions	380,541	399,568	419,546
		2211308	Legal Dues	312,054	327,657	344,040
		2220101	Maintenance Expenses - Motor Vehicles	500,300	525,315	551,581
		2220205	Maintenance of Buildings and Stations	32,719	34,355	36,073
		2220210	Maintenance of computers, software and computers networks	350,691	368,226	386,637
		3110902	Purchase of household and institutional appliances	30,000	31,500	33,075
		3110399	Refurbishment of buildings - others	150,000	157,500	165,375
		3111001	Purchase of Office Furniture and equipment	250,000	262,500	275,625
		3111002	Purchase of Computers and Printers and other IT Equipment	550,000	577,500	606,375
			Net Expenditure.....Kshs	140,573,817	147,602,508	154,982,633
Solid Waste Management	Solid Waste Management	2210101	Electricity	150,000	157,500	165,375
		2210102	Water and Sewerage Charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	550,000	577,500	606,375
		2210202	Internet connections	80,000	84,000	88,200
		2210203	Courier and Postal Services	15,000	15,750	16,538
		2210301	Travel Cost (Airlines, Bus, Railway, Millage Allowances, etc)	530,000	556,500	584,325
		2210302	Accommodation - Domestic Travel	440,000	462,000	485,100

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210303	Daily Subsistence Allowances	1,500,000	1,575,000	1,653,750
		2210401	Travel Cost (Air Lines, Bus, Railway, Millage Allowances, etc.)	-	0	0
		2210403	Daily Subsistence Allowances	-	0	0
		2210502	Publishing and Printing	50,000	52,500	55,125
		2210503	Subscription to Newspaper and Magazine	32,000	33,600	35,280
		2210504	Advertising, Awareness and Publicity Campaigns (Public Participation Forums)	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses-Other	227,000	238,350	250,268
		2210801	Catering Services , Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, committees, conferences and seminars	982,455	1,031,578	1,083,157
		2211004	Fungicides, Insecticides and Sprays	30,000	31,500	33,075
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	54,000	56,700	59,535
		2211016	Purchase of Clothing and Uniforms	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	2,000	2,100	2,205
		2211101	General Office Supplies (Papers, pens, small office equipment etc.)	243,239	255,401	268,171
		2211102	Supplies and Accessories for Computers and Printers	220,000	231,000	242,550
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	165,375
		2211201	Refined Fuels and Lubricants for Transport	950,000	997,500	1,047,375
		2211204	Other fuels-cooking gas	20,000	21,000	22,050
		2211305	Contracted guards & cleaning services	1,080,000	1,134,000	1,190,700
		2211306	Membership fees, dues and subscriptions to trade unions	230,000	241,500	253,575
		2211308	Legal Dues	312,460	328,083	344,487
		2220101	Maintenance Expenses - Motor Vehicles	300,000	315,000	330,750
		2220205	Maintenance of Buildings and Stations	15,000	15,750	16,538
		2220210	Maintenance of computers, software and networks	150,000	157,500	165,375

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		3110399	Refurbishment of Buildings- Other	30,000	31,500	33,075
		3110902	Purchase of household and institutional appliances	20,000	21,000	22,050
		3111001	Purchase of Office Furniture and equipment	75,000	78,750	82,688
		3111002	Purchase of Computers and Printers and other IT Equipment	350,000	367,500	385,875
			Net Expenditure.....Kshs	9,588,154	10,067,562	10,570,940
			Gross Expenditure.....Kshs	150,161,971	157,670,070	165,553,573
AGRICULTURE,LIVESTOCK AND AQUACULTURE DEVELOPMENT						
	Agriculture Management	2110201	Basic Salary	221,221,147	232,282,204	243,896,315
			Total Personal Emoluments.....Kshs	221,221,147	232,282,204	243,896,315
		2210101	Electricity	76,000	79,800	83,790
		2210102	Water and sewerage charges	96,000	100,800	105,840
		2210103	Gas expenses	18,000	18,900	19,845
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	110,000	115,500	121,275
		2210202	Internet Connections	30,000	31,500	33,075
		2210203	Courier and Postal Services	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	550,000	577,500	606,375
		2210303	Daily Subsistence Allowance	550,000	577,500	606,375
		2210502	Publishing and Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,000	67,200	70,560
		2210504	Advertising, Awareness and Publicity Campaigns	25,000	26,250	27,563
		2210505	Trade Shows and Exhibitions	1,050,000	1,102,500	1,157,625
		2210703	Production and Printing of Training Materials	25,000	26,250	27,563
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	367,500	385,875
		2210802	Boards, Committees, Conferences and Seminars	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,919	53,465	56,138
		2211102	Supplies and Accessories for Computers and Printers	200,000	210,000	220,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050
		2211201	Refined Fuels and Lubricants for Transport	300,000	315,000	330,750
		2211305	Contracted guards and cleaning services	720,000	756,000	793,800
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000	42,000	44,100
		2220101	Maintenance Expenses - Motor Vehicles and cycles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
		2220210	Maintenance of Computers, Software, and Networks	25,000	26,250	27,563
			Net Expenditure.....Kshs	225,986,066	237,285,369	249,149,638
	Crops Management	2110202	Casual labour & Others	170,000	178,500	187,425
		2210101	Electricity	64,800	68,040	71,442
		2210102	Water and sewerage charges	90,000	94,500	99,225
		2210103	Gas expenses	6,000	6,300	6,615
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000	73,500	77,175
		2210202	Internet Connections	20,000	21,000	22,050
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000	52,500	55,125
		2210302	Accommodation - Domestic Travel	220,000	231,000	242,550
		2210303	Daily Subsistence Allowance	220,000	231,000	242,550
		2210502	Publishing and Printing Services	5,000	5,250	5,513
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400	15,120	15,876
		2210505	Trade Shows and Exhibitions	250,000	262,500	275,625
		2210604	Hire of Transport	10,000	10,500	11,025
		2210704	Hire of Training facilities and Equipment	9,237	9,699	10,184

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,000	21,000	22,050
		2211004	Fungicides, Insecticides and Sprays	10,000	10,500	11,025
		2211007	Agriculture Materials, Supplies and Small equipment	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	28,000	29,400	30,870
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	21,000	22,050
		2211201	Refined Fuels and Lubricants for Transport	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles and cycles	150,000	157,500	165,375
			Net Expenditure.....Kshs	1,597,437	1,677,309	1,761,174
	Livestock Production	2110202	Casual labour & Others	200,000	210,000	220,500
		2210101	Electricity	67,500	70,875	74,419
		2210102	Water and sewerage charges	20,400	21,420	22,491
		2210103	Gas expenses	8,800	9,240	9,702
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
		2210202	Internet Connections	10,000	10,500	11,025
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,000	31,500	33,075
		2210302	Accommodation - Domestic Travel	70,000	73,500	77,175
		2210303	Daily Subsistence Allowance	120,000	126,000	132,300
		2210502	Publishing and Printing Services	8,000	8,400	8,820
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	12,240	12,852	13,495
		2210505	Trade Shows and Exhibitions	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	30,000	31,500	33,075

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211007	Agriculture Materials, Supplies and Small equipment	30,000	31,500	33,075
		2211023	Supplies for Production	30,000	31,500	33,075
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	18,000	18,900	19,845
		2211201	Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles and cycles	90,000	94,500	99,225
			Net Expenditure.....Kshs	1,219,940	1,280,937	1,344,984
	Veterinary Services	2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210103	Gas expenses	12,000	12,600	13,230
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	52,500	55,125
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing and Printing Services	50,000	52,500	55,125
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400	15,120	15,876
		2210504	Advertising, Awareness and Publicity Campaigns	20,000	21,000	22,050
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210604	Hire of Transport	20,000	21,000	22,050
		2210703	Production and Printing of Training Materials	10,000	10,500	11,025
		2210704	Hire of Training Facilities and Equipment	20,000	21,000	22,050
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2211003	Veterinary supplies and materials	50,000	52,500	55,125
		2211007	Agriculture Materials, Supplies and Small equipment	30,000	31,500	33,075
		2211008	Laboratory Materials, Supplies and Small Equipment	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211023	Supplies for Production	50,000	52,500	55,125
		2211029	Purchase of Safety Gear	20,000	21,000	22,050
		2211102	Supplies and Accessories for Computers and Printers	20,000	21,000	22,050
		2211103	Sanitary and Cleaning Materials, Supplies and Services	23,397	24,567	25,795
		2211201	Refined Fuels and Lubricants for Transport	200,000	210,000	220,500
		2220101	Maintenance Expenses - Motor Vehicles and cycles	100,000	105,000	110,250
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	30,000	31,500	33,075
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
		3111002	Purchase of Computers, Printers and other IT Equipment	30,000	31,500	33,075
			Net Expenditure.....Kshs	1,469,797	1,543,287	1,620,451
	Fisheries Development	2210101	Electricity	180,000	189,000	198,450
		2210102	Water and sewerage charges	32,400	34,020	35,721
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	80,000	84,000	88,200
		2211103	Sanitary and Cleaning Materials, Supplies and Services	5,537	5,814	6,105
		2211305	Contracted guards and cleaning services	720,000	756,000	793,800
			Net Expenditure.....Kshs	1,067,937	1,121,334	1,177,401
	Wambugu ATC	2640499	Other Current Transfers - Othe	6,630,000	6,961,500	7,309,575
			Net Expenditure.....Kshs	6,630,000	6,961,500	7,309,575
	AMS Naromoru	2640499	Other Current Transfers - Othe	1,226,000	1,287,300	1,351,665
			Net Expenditure.....Kshs	1,226,000	1,287,300	1,351,665
			Gross Expenditure.....Kshs	239,197,177	251,157,036	263,714,888
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
	Trade Development & Regulation Headquarters	2110117	Basic Salaries County Executive Service	28,456,229	29,879,040	31,372,992

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2110202	Casual Labour - Others	2,019,120	2,120,076	2,226,080
		2110301	House Allowance	8,347,120	8,764,476	9,202,700
		2110303	Acting Allowance	300,000	315,000	330,750
		2110314	Transport Allowance	3,468,000	3,641,400	3,823,470
		2110320	Leave Allowance	493,032	517,684	543,568
			Total Personal Emoluments.....Kshs	43,083,501	45,237,676	47,499,560
		2210101	Electricity	500,000	525,000	551,250
		2210102	Water and Sewerage Charges	650,000	682,500	716,625
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000	420,000	441,000
		2210202	Internet Connections	50,000	52,500	55,125
		2210203	Courier & Postal Services	85,000	89,250	93,713
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	10,000	10,500	11,025
		2210502	Publishing & Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000	10,500	11,025
		2210504	Advertising, Awareness and Publicity Campaigns	200,000	210,000	220,500
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210710	Accommodation Allowance	50,000	52,500	55,125
		2210711	Tuition fees	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
		2211011	Purchase/Production of Photographic and Audio- Visual Materials	50,000	52,500	55,125
		2211016	Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	400,000	420,000	441,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	42,000	44,100
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	20,000	21,000	22,050
		2211305	Contracted Guards and Cleaning Services	20,000	21,000	22,050
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
		2220101	Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000	10,500	11,025
		2220202	Maintenance of Office Furniture and Equipment	10,000	10,500	11,025
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000	10,500	11,025
		2220210	Maintenance of Computers, Software, and Networks	10,000	10,500	11,025
			Net Expenditure.....Kshs	50,058,501	52,561,426	55,189,497
	Tourism Headquarters	2210101	Electricity	150,000	157,500	165,375
		2210102	Water and Sewerage Charges	150,000	157,500	165,375
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet Connections	30,000	31,500	33,075
		2210203	Courier & Postal Services	5,000	5,250	5,513
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	105,000	110,250
		2210302	Accommodation - Domestic Travel	800,000	840,000	882,000
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210304	Sundry Items (e.g. airport tax, taxi, etc?)	5,000	5,250	5,513
		2210502	Publishing & Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000	10,500	11,025

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210505	Trade Shows and Exhibitions	25,000	26,250	27,563
		2210710	Accommodation Allowance	25,000	26,250	27,563
		2210711	Tuition fees	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
		2210805	National Celebrations	150,000	157,500	165,375
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	50,000	52,500	55,125
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000	52,500	55,125
		2211102	Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
		2211103	Sanitary and Cleaning Materials, Supplies and Services	55,000	57,750	60,638
		2211201	Refined Fuels and Lubricants for Transport	600,000	630,000	661,500
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	15,000	15,750	16,538
		2211305	Contracted Guards and Cleaning Services	20,000	21,000	22,050
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000	21,000	22,050
		2220101	Maintenance Expenses - Motor Vehicles	100,000	105,000	110,250
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000	10,500	11,025
		2220202	Maintenance of Office Furniture and Equipment	10,000	10,500	11,025
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000	10,500	11,025
		2220210	Maintenance of Computers, Software, and Networks	10,000	10,500	11,025
			Net Expenditure.....Kshs	3,900,000	4,095,000	4,299,750
	Cooperatives Headquarters	2210101	Electricity	100,000	105,000	110,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210102	Water and Sewerage Charges	100,000	105,000	110,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	105,000	110,250
		2210202	Internet Connections	30,000	31,500	33,075
		2210203	Courier & Postal Services	5,000	5,250	5,513
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	105,000	110,250
		2210302	Accommodation - Domestic Travel	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	5,000	5,250	5,513
		2210502	Publishing & Printing Services	100,000	105,000	110,250
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000	10,500	11,025
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210505	Trade Shows and Exhibitions	25,000	26,250	27,563
		2210710	Accommodation Allowance	25,000	26,250	27,563
		2210711	Tuition fees	50,000	52,500	55,125
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000	52,500	55,125
		2211102	Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
		2211103	Sanitary and Cleaning Materials, Supplies and Services	15,000	15,750	16,538
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	15,000	15,750	16,538
		2211305	Contracted Guards and Cleaning Services	20,000	21,000	22,050
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000	21,000	22,050

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2220101	Maintenance Expenses - Motor Vehicles	179,389	188,358	197,776
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000	10,500	11,025
		2220202	Maintenance of Office Furniture and Equipment	10,000	10,500	11,025
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000	10,500	11,025
		2220210	Maintenance of Computers, Software, and Networks	10,000	10,500	11,025
			Net Expenditure.....Ksh s.	3,639,389	3,821,358	4,012,426
			Gross Expenditure.....Ksh s.	57,597,890	60,477,785	63,501,674
EDUCATION, TRAINING AND DEVOLUTION						
	Administration	2110101	Basic Salaries – Civil Service	364,207,447	382,417,819	401,538,710
		2110199	Basic Salaries - Other	30,000,000	31,500,000	33,075,000
		2110299	Basic Wages – Temporary - Other	400,000	420,000	441,000
			Total Personal Emoluments.....Kshs	394,607,447	414,337,819	435,054,710
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage charges	200,000	210,000	220,500
		2210201	Telephone, telex, facsimile and mobile phone services	1,428,000	1,499,400	1,574,370
		2210202	Internet connections	250,000	262,500	275,625
		2210203	Courier and postal service	15,000	15,750	16,538
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	2,000,000	2,100,000	2,205,000
		2210303	Daily subsistence Allowance	1,422,966	1,494,114	1,568,820
		2210401	Travel cost (airline, bus, railway, mileage allowances	100,000	105,000	110,250
		2210403	Daily subsistence Allowance	100,000	105,000	110,250
		2210502	Publishing and printing	350,000	367,500	385,875
		2210503	Subscription to newspapers, magazines, journals and periodicals	75,000	78,750	82,688
		2210504	Advertising, Awareness and publicity campaigns	50,000	52,500	55,125
		2210505	Trade shows and Exhibitions	20,000	21,000	22,050

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210604	Hire of transport, Equipment/Tents	150,000	157,500	165,375
		2210799	Training expenses	150,000	157,500	165,375
		2210801	Catering services	500,000	525,000	551,250
		2210802	Boards ,committee and seminars	300,000	315,000	330,750
		2211016	Purchase of uniform and clothing staff	50,000	52,500	55,125
		2211029	Purchase of Safety Gear	15,000	15,750	16,538
		2211101	General office supplies (papers, pencils, small office equipment)	350,000	367,500	385,875
		2211102	Supplies & accessories for computers	150,000	157,500	165,375
		2211103	Sanitary &cleaning materials; supplies &services	150,000	157,500	165,375
		2211203	Refined fuels and lubricant for transport	1,500,000	1,575,000	1,653,750
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000	52,500	55,125
		2211305	Contracted guard and cleaning services	10,000	10,500	11,025
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	30,000	31,500	33,075
		2211310	Contracted Professional Services	25,000	26,250	27,563
		2220101	Maintenance expenses- motor vehicles	1,200,000	1,260,000	1,323,000
		2220205	Maintenance of buildings	50,000	52,500	55,125
		2220210	Maintenance of computer software and networks	50,000	52,500	55,125
		2640599	Other Capital Grants and Tr	100,000,000	105,000,000	110,250,000
			Net Expenditure.....Ksh s.	110,840,966	116,383,014	122,202,165
	ECDE	2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	100,000	105,000	110,250
		2210201	Telephone, telex, facsimile and mobile phone services	150,000	157,500	165,375
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	450,000	472,500	496,125
		2210303	Daily subsistence Allowance	300,000	315,000	330,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210504	Advertising, Awareness and publicity campaigns	50,000	52,500	55,125
		2210505	Trade shows and Exhibitions	20,000	21,000	22,050
		2210604	Hire of transport, Equipment/Tents	50,000	52,500	55,125
		2210799	Training expenses	150,000	157,500	165,375
		2210801	Catering services	250,000	262,500	275,625
		2210802	Boards ,committee and seminars	250,000	262,500	275,625
		2211015	Food and ration	900,000	945,000	992,250
		2211016	Purchase of Uniforms and Clothing - Staff	25,000	26,250	27,563
		2211029	Purchase of Safety Gear	15,000	15,750	16,538
		2211101	General office supplies (papers, pencils, small office equipment)	250,000	262,500	275,625
		2211102	Supplies & accessories for computers	125,000	131,250	137,813
		2211103	Sanitary & cleaning materials; supplies & services	100,000	105,000	110,250
		2211203	Refined fuels and lubricant for transport	650,000	682,500	716,625
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000	52,500	55,125
		2211305	Contracted guard and cleaning services	10,000	10,500	11,025
		2211310	Contracted Professional Services	25,000	26,250	27,563
		2220101	Maintenance expenses- motor vehicles	500,000	525,000	551,250
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
		2220210	Maintenance of Computers, Software, and Networks	70,000	73,500	77,175
			Net Expenditure.....Ksh s.	4,615,000	4,845,750	5,088,038
	YPs	2210101	Electricity	50,000	52,500	55,125
		2210102	Water and sewerage charges	50,000	52,500	55,125
		2210201	Telephone, telex, facsimile and mobile phone services	150,000	157,500	165,375
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	450,000	472,500	496,125
		2210303	Daily subsistence Allowance	500,000	525,000	551,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	52,500	55,125
		2210504	Advertising, Awareness and publicity campaigns	50,000	52,500	55,125
		2210505	Trade shows and Exhibitions	20,000	21,000	22,050
		2210604	Hire of Transport	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	50,000	52,500	55,125
		2210801	Catering services	500,000	525,000	551,250
		2210802	Boards ,committee and seminars	200,000	210,000	220,500
		2211016	Purchase of Uniforms and Clothing - Staff	450,000	472,500	496,125
		2211101	General office supplies (papers, pencils, small office equipment)	250,000	262,500	275,625
		2211102	Supplies & accessories for computers	50,000	52,500	55,125
		2211103	Sanitary & cleaning materials; supplies & services	50,000	52,500	55,125
		2211203	Refined fuels and lubricant for transport	500,000	525,000	551,250
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000	52,500	55,125
		2211310	Contracted Professional Services	15,000	15,750	16,538
		2220101	Maintenance expenses- motor vehicles	300,000	315,000	330,750
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000	26,250	27,563
			Net Expenditure.....Ksh s.	3,810,000	4,000,500	4,200,525
	Devolution	2210799	Training Expenses - Other (Bud	37,500,000	39,375,000	41,343,750
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
		2210505	Trade Shows and Exhibitions	20,000	21,000	22,050
		2210802	Boards ,committee and seminars	2,750,000	2,887,500	3,031,875
		2211203	Refined fuels and lubricant for transport	400,000	420,000	441,000
			Net Expenditure.....Ksh s.	41,170,000	43,228,500	45,389,925
			Gross Expenditure.....Ksh s.	555,043,413	582,795,584	611,935,363

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
WATER, ENVIRONMENT AND CLIMATE CHANGE						
	Water management HQ	2110101	Basic Salaries – Permanent Employees	35,535,911	37,312,707	39,178,342
		2110202	Casual Labour - Others	600	630	662
		2110301	House Allowance	8,803,544	9,243,721	9,705,907
		2110314	Transport Allowance	4,744,637	4,981,869	5,230,962
		2110320	Leave Allowance	999,976	1,049,975	1,102,474
		2110399	Personal Allowances Paid - Other	5,388,677	5,658,111	5,941,016
				55,473,345	58,247,012	61,159,363
		2210101	Electricity	20,000	21,000	22,050
		2210102	Water and Sewerage Charges	60,000	63,000	66,150
		2210106	Utilities, Supplies- Other (	1,000	1,050	1,103
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000	840,000	882,000
		2210202	Internet Connections	120,000	126,000	132,300
		2210203	Courier & Postal Services	50,000	52,500	55,125
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	157,500	165,375
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000	105,000	110,250
		2210403	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing & Printing Services	40,000	42,000	44,100
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	95,000	99,750	104,738
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210505	Trade Shows and Exhibitions	50,000	52,500	55,125
		2210604	Hire of Transport, Equipment	10,000	10,500	11,025
		2210606	Hire of Equipment, Plant and Machinery	15,000	15,750	16,538
		2210799	Training Expenses - Other (Bud	250,000	262,500	275,625
		2210801	Catering Services (reception),Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	20,000	21,000	22,050
		2211016	Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211031	Specialised materials - planning & survey material	20,000	21,000	22,050
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc)	203,000	213,150	223,808
		2211102	Supplies and Accessories for Computers and Printers	100,000	105,000	110,250
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000	84,000	88,200
		2211201	Refined Fuels and Lubricants for Transport	800,000	840,000	882,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	1,332	1,399	1,469
		2211306	Membership fees, Dues and Subscription to professional and Trade bodies.	100,000	105,000	110,250
		2211310	Contracted Professional Services	50,000	52,500	55,125
		2211311	Contracted Technical Services	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	230,000	241,500	253,575
		2220105	Routine Maintenance - Vehicles	400,000	420,000	441,000
		2220202	Maintenance of Office Furniture and Equipment	30,000	31,500	33,075
		2220209	Minor Alterations to Buildings and Civil Works	80,000	84,000	88,200
		2220210	Maintenance of Computers, Software, and Networks	80,000	84,000	88,200
		3111001	Purchase of office furniture and fittings	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000	157,500	165,375
			Net Expenditure.....Ksh s.	61,478,677	64,552,611	67,780,241
	Environment and Natural Resources	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	200,000	210,000	220,500
		2210309	Field Allowance	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210502	Publishing & Printing Services	20,000	21,000	22,050
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	35,000	36,750	38,588
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	105,000	110,250
		2210604	Hire of Transport, Equipment	20,000	21,000	22,050
		2210606	Hire of Equipment, Plant and Machinery	20,000	21,000	22,050
		2210799	Training Expenses - Other (Bud	590,000	619,500	650,475
		2210801	Catering Services (reception),Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
		2210802	Boards, Committees, Conferences and Seminars	200,000	210,000	220,500
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc)	60,000	63,000	66,150
		2211102	Supplies and Accessories for Computers and Printers	70,000	73,500	77,175
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,125
		2211201	Refined Fuels and Lubricants for Transport	250,000	262,500	275,625
		2211306	Membership fees, Dues and Subscription to professional and Trade bodies.	50,000	52,500	55,125
		2220101	Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
		2220210	Maintenance of Computers, Software, and Networks	20,000	21,000	22,050
		3111002	Purchase of Computers, Printers and other IT Equipment	200,000	210,000	220,500
			Net Expenditure.....Ksh s.	2,535,000	2,661,750	2,794,838
	Climate Change	2110101	Basic Salaries – Permanent Employees	8,146,178	8,553,487	8,981,161
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000	420,000	441,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
		2210303	Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	315,000	330,750

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210799	Training Expenses - Other (Bud	300,000	315,000	330,750
		2210801	Catering Services (reception), Accommodation, Gifts, Food and Drinks	300,000	315,000	330,750
		2210802	Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	50,000	52,500	55,125
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc.)	50,000	52,500	55,125
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	42,000	44,100
		2211201	Refined Fuels and Lubricants for Transport	1,300,000	1,365,000	1,433,250
		2220101	Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000
		3111001	Purchase of office furniture and fittings	50,000	52,500	55,125
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000	157,500	165,375
			Net Expenditure.....Ksh s.	5,090,000	5,344,500	5,611,725
			Gross Expenditure.....Ksh s.	77,249,855	81,112,348	85,167,965
COUNTY ASSEMBLY						
	County Assembly Headquarters	2110116	Basic Salaries - County Assembly Service	68,465,628	71,888,909	75,483,355
		2110199	Basic Salaries - Permanent Employees	53,691,236	56,375,798	59,194,588
		2110201	Contractual Employees	34,100,000	35,805,000	37,595,250
		2110301	House Allowance	40,644,000	42,676,200	44,810,010
		2110312	Responsibility Allowance	12,372,000	12,990,600	13,640,130
		2110314	Transport Allowance	10,344,000	10,861,200	11,404,260
		2110315	Extraneous Allowance	1,400,000	1,470,000	1,543,500
		2110320	Leave Allowance	430,000	451,500	474,075
		2110325	Car Maintenance Allowance	15,204,168	15,964,376	16,762,595
		2110405	Telephone Allowance	2,736,000	2,872,800	3,016,440

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2110399	Personal Allowances paid - Other	5,000,000	5,250,000	5,512,500
		2120101	Employer Contribution to National Social Security Fund	1,500,000	1,575,000	1,653,750
		2120103	Employer Contribution Staff Pension Scheme	13,280,058	13,944,061	14,641,264
			Total Personal Emoluments.....Kshs	259,167,090	272,125,445	285,731,717
		2210101	Electricity	1,200,000	1,260,000	1,323,000
		2210102	Water and sewerage charges	1,300,000	1,365,000	1,433,250
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	2,451,500	2,574,075	2,702,779
		2210202	Internet Connections	3,780,000	3,969,000	4,167,450
		2210203	Courier and Postal Services	120,000	126,000	132,300
		2210301	Travel costs (airlines, bus, Railway Mileage allowance etc	6,000,000	6,300,000	6,615,000
		2210302	Accommodation-Domestic Travel	75,270,778	79,034,317	82,986,033
		2210303	Daily subsistence Allowance	-	0	0
		2210401	Travel costs (airlines, bus, Railway Mileage allowance etc	20,500,000	21,525,000	22,601,250
		2210402	Accommodation-Foreign Travel	43,500,000	45,675,000	47,958,750
		2210403	Daily subsistence Allowance	35,342,378	37,109,497	38,964,972
		2210502	Publishing and Printing Services	1,000,000	1,050,000	1,102,500
		2210503	Subscription to Newspapers, Magazines and periodicals	504,000	529,200	555,660
		2210504	Advertising, Awareness and Publicity Campaigns	5,000,000	5,250,000	5,512,500
		2210603	Rents and Rates - Non residential	5,940,000	6,237,000	6,548,850
		2210799	Training Expenses -Other	22,000,000	23,100,000	24,255,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	31,500,000	33,075,000	34,728,750
		2210802	Boards, Committees, Conferences and Seminars	27,000,000	28,350,000	29,767,500
		2210809	Board Allowance	5,664,000	5,947,200	6,244,560
		2210901	Group Personal Insurance	1,500,000	1,575,000	1,653,750
		2210902	Building Insurance	300,000	315,000	330,750

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210904	Motor Vehicle Insurance	700,000	735,000	771,750
		2210910	Medical Insurance	28,662,643	30,095,775	31,600,564
		2210999	Insurance Costs - Other	700,000	735,000	771,750
		2211016	Purchase of Uniforms	7,000,000	7,350,000	7,717,500
		2211101	General Office Supplies (Papers,pencils,forms,small office equipment etc)	5,200,000	5,460,000	5,733,000
		2211299	Fuel Oil and Lubricants - Other	6,000,000	6,300,000	6,615,000
		2211323	Laundry Expenses	600,000	630,000	661,500
		2211305	Contracted Guards and cleaning Services	5,910,450	6,205,973	6,516,271
		2211306	Membership Fees, Dues and subscription to professional and Trade Bodies	4,500,000	4,725,000	4,961,250
		2211308	Legal Dues/Fees, Arbitration and Compensation Payments	16,175,000	16,983,750	17,832,938
		2211310	Contracted professional Service	6,100,000	6,405,000	6,725,250
		2211399	Other Operating Expenses - Other	27,642,000	29,024,100	30,475,305
		2220101	Maintenance expenses - Motor Vehicles	2,500,000	2,625,000	2,756,250
		2220205	Maintenance of Buildings and stations -Non Residential	1,800,000	1,890,000	1,984,500
		2220210	Maintenance of Computers, Software and Networks	2,500,000	2,625,000	2,756,250
		2710103	Gratuity - Members of Parliament	25,321,675	26,587,759	27,917,147
		3110701	Purchase of motor vehicles	10,000,000	10,500,000	11,025,000
		3111099	Purchase of Office Furniture & Other Gen - Other	1,200,000	1,260,000	1,323,000
		3111002	Purchase of Computers, Printers and Other IT Equipment	8,500,000	8,925,000	9,371,250
		3111112	Purchase of Software	500,000	525,000	551,250
			Gross Expenditure	710,551,514	746,079,090	783,383,044
COUNTY PUBLIC SERVICE BOARD						
	CPSB Headquarters	2110199	Basic Salaries - permanent Employees -Board	28,876,480	30,320,304	31,836,319
			Total Personal Emoluments.....Kshs	28,876,480	30,320,304	31,836,319
		2210101	Electricity	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210102	Water and Sewerage Charges	50,000	52,500	55,125
		2210201	Telephone, Telex Facsimile and mobile Phone Services	600,000	630,000	661,500
		2210202	Internet Connections	120,000	126,000	132,300
		2210203	Courier and Postal Services	60,000	63,000	66,150
		2210301	Travel Costs (airlines, bus, railway, mileage allowances etc)	1,450,000	1,522,500	1,598,625
		2210302	Accommodation - Domestic Travel	1,450,000	1,522,500	1,598,625
		2210303	Daily Subsistence Allowance	1,600,000	1,680,000	1,764,000
		2210502	Publishing and Printing Services	150,000	157,500	165,375
		2210503	Subscriptions to Newspaper, Magazines and Periodicals	325,000	341,250	358,313
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
		2210704	Hire of Training Facilities and Equipment	440,000	462,000	485,100
		2210799	Training Expenses - Other	750,000	787,500	826,875
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	540,400	567,420	595,791
		2210802	Boards, Committees, Conferences and Seminars	2,600,000	2,730,000	2,866,500
		2210809	Board Allowance	2,850,000	2,992,500	3,142,125
		2210899	Hospitality Supplies - other	200,000	210,000	220,500
		2211101	General Office Supplies (Pens, Pencils, Forms, Small Office Equipments)	441,854	463,947	487,144
		2211199	Office & General Supplies	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
		2211103	Sanitary and Cleaning Materials, Supplies and Services	180,000	189,000	198,450
		2220202	Maintenance of Office Furniture and Equipment	100,000	105,000	110,250
		2211203	Refined Fuel and Lubricants - Other	950,000	997,500	1,047,375
		2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc....)	48,000	50,400	52,920
		2211310	Contracted Professional Services	420,000	441,000	463,050

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2220101	Maintenance Expenses - Motor Vehicle	550,000	577,500	606,375
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	710,000	745,500	782,775
		3111002	Purchase of computers, Printers and other IT Equipment	200,000	210,000	220,500
		3111005	Maintenance of Computers	100,000	105,000	110,250
			Gross Expenditure.....Ksh s.	46,461,734	48,784,821	51,224,062
ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY						
	Roads headquarters	2110101	Basic salaries- civil services and allowance	63,510,844	66,686,386	70,020,706
			Total Personal Emoluments.....Kshs	63,510,844	66,686,386	70,020,706
		2110202	Casual labour	600,000	630,000	661,500
		2210101	Electricity	100,000	105,000	110,250
		2210102	Water and sewerage services	200,000	210,000	220,500
		2210201	Telephone, telex, facsimile and mobile phone services	350,000	367,500	385,875
		2210202	Internet connections	100,000	105,000	110,250
		2210301	Air travel	100,000	105,000	110,250
		2210302	Accommodation- domestic travel	700,000	735,000	771,750
		2210303	Daily subsistence allowance	1,000,000	1,050,000	1,102,500
		2210309	Field Allowance	500,000	525,000	551,250
		2210503	Subscriptions to newspapers, magazines and periodicals	50,000	52,500	55,125
		2210504	Advertising, awareness and publicity campaigns	50,000	52,500	55,125
		2210505	Trade shows and exhibitions	100,000	105,000	110,250
		2210799	Training	450,000	472,500	496,125
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	300,000	315,000	330,750
		2210802	Boards, committees. Conferences and seminars	300,000	315,000	330,750
		2211016	Uniform and clothing	200,000	210,000	220,500
		2211101	General office supplies (papers, pencils, forms, small office equipment's)	350,000	367,500	385,875

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211102	Supplies and accessories for computers and printers	400,000	420,000	441,000
		2211103	Sanitary and cleaning materials. Supplies and services	50,000	52,500	55,125
		2211201	Refined fuels and lubricants for transport	50,000	52,500	55,125
		2211305	Contracted guards and cleaning services	3,294,000	3,458,700	3,631,635
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	150,000	157,500	165,375
		2220101	Maintenance expenses-motor vehicles	100,000	105,000	110,250
		2220201	Maintenance of plant, machinery and equipment's(including lifts)	50,000	52,500	55,125
		2220205	Maintenance of building and station	50,000	52,500	55,125
		3111001	Purchase and maintenance of office furniture and equipment	50,000	52,500	55,125
		3111002	Purchase of computers, printers and other IT equipment	500,000	525,000	551,250
			Net Expenditure.....Ksh S.	73,654,844	77,337,586	81,204,466
	Energy	2210101	Electricity	15,000,000	15,750,000	16,537,500
		2210102	Water and sewerage services	200,000	210,000	220,500
		2210201	Telephone, telex, facsimile and mobile phone services	400,000	420,000	441,000
		2210301	Travel(Air)	100,000	105,000	110,250
		2210302	Accommodation- domestic travel	400,000	420,000	441,000
		2210303	Daily subsistence allowance	400,000	420,000	441,000
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	295,876	310,670	326,203
		2211101	General office supplies (papers, pencils, forms, small office equipment's	350,000	367,500	385,875
		2211102	Supplies and accessories for computer and printers	400,000	420,000	441,000
		2211103	Sanitary and cleaning materials. Supplies and services	20,000	21,000	22,050
		2211201	Refined fuels and lubricants for transport	50,000	52,500	55,125
		2211305	Contracted guards and cleaning services	823,284	864,448	907,671

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2220101	Maintenance expenses- motor vehicles	50,000	52,500	55,125
		2210802	Boards, committees, conferences and seminars	100,000	105,000	110,250
			Net Expenditure.....Ksh s.	18,589,160	19,518,618	20,494,549
	PUBLIC WORKS	2210201	Telephone, telex, facsimile and mobile phone services	200,000	210,000	220,500
		2210301	Travel (Air)	100,000	105,000	110,250
		2210302	Accommodation- domestic travel	100,000	105,000	110,250
		2210303	Daily Subsistence Allowance	100,000	105,000	110,250
		2211101	General office supplies (papers, pencils, forms, small office equipment's	50,000	52,500	55,125
		2211036	Membership Fees dues and Subscription to professional and trade bodies	100,000	105,000	110,250
		2211102	Supplies and Accessories for Computers and Printers	50,000	52,500	55,125
			Net Expenditure.....Ksh s.	700,000	735,000	771,750
			Gross Expenditure.....Ksh s.	92,944,004	97,591,204	102,470,764
OFFICE OF THE COUNTY ATTORNEY						
OFFICE OF THE COUNTY ATTORNEY	County Attorney's Office	2110117	Basic Salaries - Permanent Employees	4,168,230	4,376,642	4,595,474
		2110301	House Allowance	920,750	966,788	1,015,127
		2110314	Transport Allowance	285,000	299,250	314,213
		2110320	Leave Allowance	285,000	299,250	314,213
		2110315	Extraneous Allowance	72,000	75,600	79,380
		2110318	Non-practice Allowance	57,500	60,375	63,394
		2110399	Personal Allowance	450,000	472,500	496,125
			Total Personal Emoluments.....Kshs	6,238,480	6,550,404	6,877,924
		2210201	Telephone,Telex,facsimile and mobile phone services	250,000	262,500	275,625
		2210202	Internet Connections	99,892	104,887	110,131
		2210301	Travel costs	450,500	473,025	496,676
		2210303	Daily Subsistence Allowance	2,561,320	2,689,386	2,823,855

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2210304	Sundry Items(e.g. airport tax,taxis,etc)	250,000	262,500	275,625
		2210502	Publishing and Printing Services	230,000	241,500	253,575
		2210503	Subscriptions to newspapers, magazines and periodicals	30,000	31,500	33,075
		2210799	Training Expenses - Other (Bud	380,000	399,000	418,950
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	350,000	367,500	385,875
		2210802	Boards, Committees, Conferences and Seminars	2,150,500	2,258,025	2,370,926
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	210,000	220,500
		2211102	Supplies and Accessories for Computers and Printers	150,000	157,500	165,375
		2211201	Refined Fuels and Lubricants for Transport	783,480	822,654	863,787
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	250,000	262,500	275,625
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	8,230,801	8,642,341	9,074,458
		2211318	Witness Expenses	100,000	105,000	110,250
		2220101	Maintenance Expenses - Motor Vehicles	229,264	240,727	252,764
		2220205	Maintenance of Buildings and Stations -- Non-Residential	150,000	157,500	165,375
		3111001	Purchase of Office Furniture and Fittings	70,000	73,500	77,175
		3111002	Purchase of computers, Printers and other IT Equipment	410,000	430,500	452,025
			Gross Expenditure.....Ksh s.	23,564,237	24,742,449	25,979,571
NYERI MUNICIPALITY						
	Nyeri Municipality	2110101	Basic Salaries - Civil Service	22,997,337	24,147,204	25,354,564
		2110301	House Allowance	781,600	820,680	861,714
		2110314	Transport Allowance	661,520	694,596	729,326
		2110315	Extraneous Allowance	405,550	425,828	447,119
		2110320	Leave Allowance	300,000	315,000	330,750
		2110322	Risk Allowance	720,000	756,000	793,800

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
			Total Personal Emoluments.....Kshs	25,866,007	27,159,307	28,517,273
		2210101	Electricity	56,000	58,800	61,740
		2210102	Water and sewerage services	48,000	50,400	52,920
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	360,000	378,000	396,900
		2210202	Internet Connections	20,000	21,000	22,050
		2210203	Courier & Postal Services	20,500	21,525	22,601
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	52,500	55,125	57,881
		2210302	Accommodation - Domestic Travel	300,000	315,000	330,750
		2210303	Daily Subsistence Allowance	800,000	840,000	882,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	70,000	73,500	77,175
		2210401	Travel Costs (airlines, bus, railway, etc.)	300,000	315,000	330,750
		2210403	Daily Subsistence Allowance	200,000	210,000	220,500
		2210502	Publishing & Printing Services	86,285	90,599	95,129
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	52,500	55,125	57,881
		2210504	Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
		2210505	Trade Shows and Exhibitions	86,415	90,736	95,273
		2210599	Printing, Advertising - Other	100,000	105,000	110,250
		2210604	Hire of Transport, Equipment	150,000	157,500	165,375
		2210701	Travel Allowance	100,000	105,000	110,250
		2210703	Production and Printing of Training Materials	50,000	52,500	55,125
		2210799	Training Expenses - Other (Bud	200,000	210,000	220,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	306,600	321,930	338,027
		2210802	Boards, Committees, Conferences and Seminars	1,050,000	1,102,500	1,157,625
		2211016	Purchase of Uniforms	756,000	793,800	833,490
		2211031	specialised materials - planning & survey material	50,000	52,500	55,125

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	350,000	367,500	385,875
		2211102	Supplies and Accessories for Computers and Printers	78,000	81,900	85,995
		2211103	Sanitary and Cleaning Materials, Supplies and Services	476,000	499,800	524,790
		2211201	Refined Fuels and Lubricants for Transport	48,200	50,610	53,141
		2211204	Other Fuels (Wood,Charcoal,Cooking Gas etc....)	50,000	52,500	55,125
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	300,000	315,000	330,750
		2211029	Purchase of Safety Gear	642,000	674,100	707,805
		2211305	Contracted Guards and Cleaning Services	20,000	21,000	22,050
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	45,000	47,250	49,613
		2211310	Contracted Professional Services	200,873	210,917	221,462
		2220101	Maintenance Expenses - Motor Vehicles	150,000	157,500	165,375
		2220105	Routine Maintenance - Vehicles	200,000	210,000	220,500
		2220202	Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	52,500	55,125
		2220210	Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
		3111001	Purchase of Office Furniture and Fittings	150,000	157,500	165,375
				8,124,873	8,531,117	8,957,672
			NET EXPENDITURE Municipality	33,990,880	35,690,424	37,474,945
Total Recurrent Budget				5,824,633,9 73	6,115,865,671.65	6,421,658,955 .23

Development Estimates

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
Office of the Governor and Deputy Governor Headquarters	3110504	Other infrastructure and civil works	38,000,000	39,900,000	41,895,000	Construction of boundary walls, Abro paving, Landscaping at the Governor's Residence
	3110599	Other Infrastructure and Civil Works	5,500,000	5,775,000	6,063,750	Renovations of various Governments' buildings, Construction of boundary walls
	3111111	Purchase of ICT networking and Communications Equipment	4,500,000	4,725,000	4,961,250	Purchase of cameras and other communication equipments
Sub Total		Net Expenditure.....Kshs.	48,000,000	50,400,000	52,920,000	
		Gross Expenditure.....Kshs.	48,000,000	50,400,000	52,920,000	
OFFICE OF THE COUNTY SECRETARY						
Administration	3110599	Other Infrastructure and Civil Works	3,500,000	3,675,000	3,858,750	Upgrading for town hall staff parking area
	3111001	Purchase of Office Furniture and Fittings	3,000,000	3,150,000	3,307,500	Equipping of the ward offices
		Gross Expenditure.....Kshs.	6,500,000	6,825,000	7,166,250	
FINANCE AND ECONOMIC PLANNING						
	3110504	Other infrastructure and civil works	4,049,590	4,252,070	4,464,673	Internet Connectivity;4M
	3111120	Purchase of specialized plant	1,000,000	1,050,000	1,102,500	Purchase of motorbikes
	3110599	Other Infrastructure and Civil Works	5,000,000	5,250,000	5,512,500	Street parking signages;1M,Marking in Street Parking;0.5M,Revenue mobilization activities;3.5M
		Gross Expenditure.....Kshs.	10,049,590	10,552,070	11,079,673	
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
Physical Planning Headquarters	2211310	Contracted Professional Services	53,000,000	55,650,000	58,432,500	Survey of county estates Survey of county residential estates Mukurweini, Kimathi, Muthua, Mweiga & Kiganjo;3.5M,Valuation roll for Nyeri county Market centres Phase 1;6M,Removal of asbestos from 1 county estate;0.5M
	2211310	Contracted Professional Services	5,000,000	5,250,000	5,512,500	Purchase survey equipments and technology.
	2211311	Contracted Technical Services	12,000,000	12,600,000	13,230,000	ward Specific Projects
Lands, Physical Planning and Urban development		Gross Expenditure.....Kshs.	70,000,000	73,500,000	77,175,000	
HEALTH SERVICES						
Health Headquarters	2211023	Supplies for Production	100,000,000	105,000,000	110,250,000	To support Medical Drugs, Non-pharms and other specialized medical supplies for specialized programmes.

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	2220203	Maintenance of Medical and Dental Equipment	20,000,000	21,000,000	22,050,000	For decommissioning of the MRI equipment at CRH and routine maintenance of other medical and dental equipment for county health facilities under MES Equipment. Biochemistry equipment and electrolytes analyser 3.2M
	3110302	Refurbishment of Non-Residential Buildings	5,000,000	5,250,000	5,512,500	For repairs & maintenance at various rural health facilities including Chaka and gitathini dispensaries.
	3111101	Purchase of medical and dental equipment.	5,000,000	5,250,000	5,512,500	For supply of medical equipment to various health facilities within the county.
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	2,100,000	2,205,000	Conducting environmental impact assessment; development of hospital master plans and processing Title deeds for various facilities.
	2211311	Contracted Technical Services	10,000,000	10,500,000	11,025,000	Phase 2 - Equipping, networking and installation of HMIS to Health Facilities to enhance Revenue Collection and data management.
		Net Expenditure.....Kshs.	142,000,000	149,100,000	156,555,000	
County Referral Hospital	3110302	Refurbishment of Non-Residential Buildings	20,323,510	21,339,686	22,406,670	For equipping various units at Nyeri Referral Hospital and replacement of old & obsolete equipment.
	3111101	Purchase of medical and dental equipment.	20,000,000	21,000,000	22,050,000	For equipping various units at Nyeri Referral Hospital
		Net Expenditure.....Kshs.	40,323,510	42,339,686	44,456,670	
Karatina Hospital	3110302	Refurbishment of Non-Residential Buildings	2,000,000	2,100,000	2,205,000	Refurbishment of various buildings at Karatina Hospital.
	3111101	Purchase of medical and dental equipment.	10,000,000	10,500,000	11,025,000	For supply & Installation of ICU & Renal Equipment at Karatina Hospital.
		Net Expenditure.....Kshs.	12,000,000	12,600,000	13,230,000	
Mukurweini Hospital	3110302	Refurbishment of Non-Residential Buildings	2,576,490	2,705,315	2,840,580	Refurbishment of Non-Residential Buildings at Mukurweini Hospital.
		Net Expenditure.....Kshs.	2,576,490	2,705,315	2,840,580	
Othaya Hospital	3110302	Refurbishment of Non-Residential Buildings	2,000,000	2,100,000	2,205,000	Refurbishment of Non-Residential Buildings at Othaya Hospital.
	3110299	Construction of Buildings - Ot	2,900,000	3,045,000	3,197,250	Completion of a theatre at Othaya level 4 hospital - Phase 2.

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3111101	Purchase of medical and dental equipment.	3,000,000	3,150,000	3,307,500	For supply & installation of medical and dental equipment at Othaya hospital.
		Net Expenditure.....Kshs.	7,900,000	8,295,000	8,709,750	
Mt. Kenya Hospital	3110299	Construction of Buildings - Ot	15,000,000	15,750,000	16,537,500	Construction of a radiology block and blood bank building at Mt. Kenya Hospital to improve on amenity service delivery.
	3110302	Refurbishment of Non-Residential Buildings	2,000,000	2,100,000	2,205,000	Refurbishment of buildings at Mt. Kenya Hospital.
		Net Expenditure.....Kshs.	17,000,000	17,850,000	18,742,500	
Tetu Level IV Hosp	3110299	Construction of Buildings - Ot	20,000,000	21,000,000	22,050,000	Completion of Wamagana Level 4
		Net Expenditure.....Kshs.	20,000,000	21,000,000	22,050,000	
Rural Health Facilities	3110299	Construction of Buildings - Ot	6,000,000	6,300,000	6,615,000	For construction, refurbishments & expansion of various rural health facilities.
	3110302	Refurbishment of Non-Residential Buildings	10,000,000	10,500,000	11,025,000	For replacement of leaking asbestos roof at various facilities and refurbishments of various rural health facilities.
	3110599	Other Infrastructure and Civil Works	14,200,000	14,910,000	15,655,500	Installation & Commissioning of a 100KVA backup generator for Ihururu hospital @ Kshs. 6.2m and supply, installation & commissioning of an Incinerator at Naromoru hospital @ Kshs. 8m including housing.
	3110504	Other Infrastructure and Civil Works	18,000,000	18,900,000	19,845,000	Ward Specific Projects
	3111101	Purchase of medical and dental equipments.	6,500,000	6,825,000	7,166,250	Purchase of various medical equipment for rural health facilities.
	3110902	Purchase of Household and Institutional Appliances	1,000,000	1,050,000	1,102,500	For supply of household & appliances to various health facilities.
		Net Expenditure.....Kshs.	55,700,000	58,485,000	61,409,250	
		Gross Expenditure.....Kshs.	297,500,000	312,375,000	327,993,750	
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
Gender Headquarters	2210505	Trade Shows and Exhibitions	6,500,000	6,825,000	7,166,250	For International days, launch of disaster and risk management policy and countywide programs;3.5M,To conduct the Youth summit 3M
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other	3,500,000	3,675,000	3,858,750	For purchase of emergency relief and supplies for disaster victims

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3110599	Other Infrastructure and Civil Works	15,500,000	16,275,000	17,088,750	Purchase of coffins kshs 1.5M Purchase of iron sheets and nails for disaster management kshs 3.5M Purchase of fuel for disaster management vehicles kshs 4.5M Maintenance of disaster management vehicles and equipment's kshs 4M Purchase, installation and fabrication of two 20ft containers at Nyeri Fire Station @1.5M for storage of disaster management equipment Toll free line tariff payment kshs 0.5M
	3110502	Water Supplies and Sewerage	1,000,000	1,050,000	1,102,500	Construction and installation of 2 water hydrants
	3110504	Other Infrastructure and Civil Works	500,000	525,000	551,250	Phase II Karatina Children's home toilet
	2211305	Contracted Guards and Cleaning Services	1,300,000	1,365,000	1,433,250	Contracted guards and cleaning services
	3111099	Purch. of Office Furn. & Gen. - Other (Budget)	1,000,000	1,050,000	1,102,500	Purchase of new furniture for various departmental units
	3111109	Purchase of Educational Aids and Related Equipment	2,000,000	2,100,000	2,205,000	Educational materials and computers for libraries
		Net Expenditure.....Kshs.	31,300,000	32,865,000	34,508,250	
Sports Headquarters	3110504	Other infrastructural and civil works	2,200,000	2,310,000	2,425,500	Management of Nyeri County Sports Tournaments (Soccer, Volleyball, Half-marathons, etc.) and sports wellness day for county staff and support of local federations
	3111009	Purchase of sports equipment	5,000,000	5,250,000	5,512,500	Purchase of sports equipment's for KICOSCA, KYISA and Nyeri County Sports Tournaments
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	1,050,000	1,102,500	Training on AGPO and other economic empowerments, disaster risk management, Gender inclusion issues, disability mainstreaming & capacity building for CBO leaders.
	2640599	Other capital grants and transfer	7,500,000	7,875,000	8,268,750	Management of Nyeri County Sports Tournaments (Soccer, Volleyball, Half-marathons, etc.) and sports wellness day for county staff and support of local federations
		Net Expenditure.....Kshs.	15,700,000	16,485,000	17,309,250	

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
Disaster Management	3111120	Purch. of Specialised Plant. -	4,000,000	4,200,000	4,410,000	Purchase of specialized equipment for the Disaster Risk Management Unit
	3110504	Other infrastructural and civil works	3,800,000	3,990,000	4,189,500	Construction of Phase III of Karatina Fire Station Staff houses 2.5M Kiawara Fire Station sewer and fence 1.3M
	3110504	Other infrastructural and civil works	1,700,000	1,785,000	1,874,250	County Emergency Operations Centre
		Net Expenditure.....Kshs.	9,500,000	9,975,000	10,473,750	
		Gross Expenditure.....Kshs.	56,500,000	59,325,000	62,291,250	
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
County Public Service Management	3110599	Other Infrastructure and Civil Works	7,800,000	8,190,000	8,599,500	Installation of Lift at the County Headquarters (Governor's office) for accessibility from Ground Floor to Second Floor – Phase 2
	3110399	Refurbishment of buildings - others	1,500,000	1,575,000	1,653,750	Block "C": Improvement of Work Environment and Safety and Security Recognition of the Room or Create an Archive for the HR Records, Reinforce office doors and Temporal Partitioning of the Payroll Office;
	2211310	Contracted Professional Services	1,400,000	1,470,000	1,543,500	Development of Digitized HR Records filing System.
		Net Expenditure.....Kshs.	10,700,000	11,235,000	11,796,750	
Solid Waste Management	2211006	Purchase of Workshop Tools, Spares and Small Equipment;	1,000,000	1,050,000	1,102,500	Purchase of Workshop Tools, Spares and Small Equipment;
	2211029	Purchase of safety gears	2,000,000	2,100,000	2,205,000	Purchase of Protective/Safety Gears for sanitation staff
	3110599	Other Infrastructure and Civil Works	28,300,000	29,715,000	31,200,750	Completion of the ablution block and changing room Karatina - 2.5M; Installation of gate at Gikeu dumpsite- 0.5M; Maintenance of carwash facilities and Provision of carwash Services (garbage trucks)- 0.00; Acquisition of dumpsite & Truck Licences - 300,000; Maintenance of Motor Vehicles/Garbage trucks- 3M; Maintenance of Plants & Machinery - 1.5M; Fuel (garbage collection and dumpsite management)- 18M; Hire of Machinery- 2.5M

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3111120	Purchase of Specialized Plant	15,500,000	16,275,000	17,088,750	Purchase of Side loader (13M) and Skip bins- 2.5M
		Net Expenditure.....Kshs.	46,800,000	49,140,000	51,597,000	
		Gross Expenditure.....Kshs.	57,500,000	60,375,000	63,393,750	
AGRICULTURE, LIVESTOCK AND FISHERIES						
Agriculture Management	2211202	Refined Fuels and Lubricants for Production	1,000,000	1,050,000	1,102,500	Refined fuels and lubricants for production for the E subsidy programme
	2220101	Maintenance Expenses - Motor Vehicles	3,000,000	3,150,000	3,307,500	Maintenance of old fleet of vehicle and motorcycles
	3110504	Other infrastructure and civil works	2,384,329	2,503,545	2,628,723	Renovation of Show Agriculture Department Main stand;0.6M, Renovation of Mifugo House and CDAs Boardroom
	3111103	Purchase of Agricultural Machinery and Equipment	3,000,000	3,150,000	3,307,500	Procurement of small Agricultural equipment with implements to support 5 youth group
		Net Expenditure.....Kshs.	9,384,329	9,853,545	10,346,223	
Crops Management	2211007	Agricultural Materials, Supplies and Small Equipment	8,583,444	9,012,616	9,463,247	Establishment of coffee demonstration sites
	2211023	Supplies for Production	6,597,437	6,927,309	7,273,674	Procurement of certified Beans seeds
	3110302	Refurbishment of Non-Residential Buildings	4,500,000	4,725,000	4,961,250	Construction of Office at Kieni West Sub-County
		Net Expenditure.....Kshs.	19,680,881	20,664,925	21,698,171	
Livestock Production	3110202	Non-Residential Buildings (offices, schools, hospitals, etc...)	1,500,000	1,575,000	1,653,750	Construction of Ablution block in Mathira East sub county
	2211007	Agricultural Materials, Supplies and Small Equipment	4,000,000	4,200,000	4,410,000	Starter raw materials for livestock feeds for feed formulation;2.3M,Equipping of Hatchery at Wambugu ATC;0.7M,Bee hives and accessories;0.8M,Duo forage chopper for Wambugu ATC;0.2M
	2211021	Purchase of beddings and linen	545,000	572,250	600,863	Curtains and blinders for Kieni West, Kieni East, Mathira East, Nyeri South, Mukurweini and Nyeri Central
	3110504	Other infrastructure and civil works	2,800,000	2,940,000	3,087,000	Completion of Zero grazing Unit at WATC;2M,Excavation and Construction of hatchery waste disposal pit;0.4M,Construction of Generator platform and cage;0.4M
	3111001	Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500	Purchase of office furniture and fittings for Mathira East, Kieni East and Nyeri Central

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3111103	Purchase of Agricultural Machinery and Equipment	1,500,000	1,575,000	1,653,750	Standby Generator for Wambugu ATC Hatchery
	3111302	Purchase of Animals and Breeding Stock	4,500,771	4,725,810	4,962,100	Purchase of improved chicken (One month old chicks)
		Net Expenditure.....Kshs.	15,845,771	16,638,060	17,469,963	
Veterinary Services	2211023	Supplies for Production	8,712,000	9,147,600	9,604,980	Animal breeding (AI Supplies) and Disease control supplies
	2211026	Purchase of Vaccines and Sera	8,188,000	8,597,400	9,027,270	Procurement of vaccines and sera for disease control
	2211202	Refined fuels and lubricants for production	7,000,000	7,350,000	7,717,500	Procurement of refined fuels and lubricants for vaccination services;3.5M,Procurement of refined fuel and lubricants for provision AI services;3.5M
	3110504	Other infrastructure and civil works	9,979,566	10,478,544	11,002,472	Construction of a common leather manufacturing facility (Phase 1);6.979M,Renovation of County owned slaughter houses;3M
		Net Expenditure.....Kshs.	33,879,566	35,573,544	37,352,222	
Fisheries	2211023	Supplies for Production	2,700,000	2,835,000	2,976,750	Procurement of pond liners;1.8M,Procurement of fish feeds;0.9M
	3110504	Other infrastructure and civil works	2,350,000	2,467,500	2,590,875	Establishment of fish ponds, fencing, installation of coverlets and piping
	3111302	Purchase of Animals and Breeding Stock	450,000	472,500	496,125	Procurement of fish fingerlings
		Net Expenditure.....Kshs.	5,500,000	5,775,000	6,063,750	Production of 5 acres potato seeds
Wambugu ATC	2211007	Agricultural Materials, Supplies and Small Equipment	2,600,000	2,730,000	2,866,500	Production of 5 acres potato seeds;1M,Establish an apiary with 100 beehives;1M,Production of certified bean seeds ;0.6M
	2211021	Purchase of beddings and linen	1,000,000	1,050,000	1,102,500	procurement of bedding and linen
	2211023	Supplies for Production	1,722,885	1,809,029	1,899,481	Procurement of animal feeds, dewormers, supplement's and acaricides;0.7M,Procurement of coffee inputs;0.5M,Procurement of fruit tree nursery inputs;522885
	2211202	Refined fuels and lubricants for production	600,000	630,000	661,500	Fuel for production
	3110302	Refurbishment of Non-Residential Buildings	4,000,000	4,200,000	4,410,000	Renovation and refurbishment of one conference hall;2.5M,Renovation and

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
						refurbishment of one conference hall;1.5M
		Net Expenditure.....Kshs.	9,922,885	10,419,029	10,939,981	
AMS Naromoru	2211202	Refined Fuels and Lubricants for Production	2,000,000	2,100,000	2,205,000	Refined fuels and lubricants for production for the station
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	1,500,000	1,575,000	1,653,750	Rehabilitation of 2 Farm tractors
	2220205	Maintenance of Buildings and Stations -- Non-Residential	1,914,108	2,009,813	2,110,304	Renovation of office and workshop blocks;1.5M,Rennovation of AMS Gate;0.4M
	3111103	Purchase of Agricultural Machinery and Equipment	800,000	840,000	882,000	Procurement of 1 disc plough
		Net Expenditure.....Kshs.	6,214,108	6,524,813	6,851,054	
NAVCD	2640503	Other Capital Transfers (NAVCDP)	231,250,000	242,812,500	254,953,125	Conditional Grants
	2640599	Other Capital Transfers (NAVCDP)	5,000,000	5,250,000	5,512,500	Counter funding for NAVCDP
		Net Expenditure.....Kshs.	236,250,000	248,062,500	260,465,625	
ABDP	2640503	Other Capital Transfers (ABDP)	16,769,367.00	17,607,835	18,488,227	Conditional Grants
		Net Expenditure.....Kshs.	16,769,367.00	17,607,835	18,488,227	
		Gross Expenditure.....Kshs.	353,446,907	371,119,252	389,675,215	
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
General Administration and Policy development and implementation	2220101	Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,205,000	Restoration of grounded vehicles to improve mobility
	2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500	Facilitate implementation of flagship projects
	3110399	Refurbishment of Buildgs - Oth	1,000,000	1,050,000	1,102,500	Renovation of ablution blocks, repairs of water linkages at culture Centre, Office electricity etc
	2210202	Internet Connections	1,000,000	1,050,000	1,102,500	Installation of internet connectivity at HQs offices and Culture Centre, CCTV to enhance security at Culture Centre
	3110599	Infrastructure and civil works(Headquarters office Renovation)	2,000,000	2,100,000	2,205,000	Renovations of offices at the HQs and Subcounty Offices
		Net Expenditure.....Kshs	7,000,000	7,350,000	7,717,500	
Trade Development	3110504	Other infrastructure and civil works(Routine Maintenance of All Markets)	14,000,000	14,700,000	15,435,000	Ward Specific-Routine maintenance of major markets; Repair of gutters, redesigning of drainage system and removal of asbestos Mudavadi market, Repair of gutters and

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
						drainage -Gakindu Market Karatina market renovations works-roof leakage, gutter repairs Nyeri Open Air Market linkages, -Renovation works at Muchatha market shades, - Ithekauno ablution block, - Completion of the Construction of a specialized market at Kirichu market to promote trade Investment and tourism & culture products - Construction of ablution block of Kaheti -Mudavadi walkways, Soko Mjinga roofing of walkways, electrical work at chaka market, Othaya market renovation works
	3110599	construction of building (Markets Solar and prepaid meters installation)	10,000,000	10,500,000	11,025,000	Installation of water harvesting accessories in major markets to reduce water bills and address issues of climate change. Installation of solar Lighting for markets to reduce utility Cost –Karatina , Kamakwa market and Nyeri Open air solar lighting automatic ADS, switch system and lights -Karatina Market 2nd phase prepaid meters' separation
	2210505	Trade Fair ,exhibition and investment promotions	3,500,000	3,675,000	3,858,750	Organize county Trade fair and investor conference ; 10th Devolution conference 2025 ; Participation in trade fair and exhibitions to promote value addition and facilitation and to market the county as the Investor destination of choice, Promotional and exhibition materials to market Nyeri products and other related trade fairs
	3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000	1,575,000	1,653,750	Acquisition of technical working materials/IT equipment which facilitates execution of work and improve service delivery
	3111112	Purchase of Software(Purchase of EDF Software)	1,000,000	1,050,000	1,102,500	Acquisition of Nyeri County enterprises fund software
	2211305	Contracted Guards and Cleaning Services	4,000,000	4,200,000	4,410,000	For Cleaning & Securing services in Culture Centre, Offices and Major Markets
	3111401	Pre-feasibility, Feasibility and Appraisal Studies(Business	3,745,000	3,932,250	4,128,863	Conduct training of entrepreneurs and staff

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
		Development trainings (entrepreneurship advancement program))				development, financial reverencing and carry business survey, Markets and trade policy formulation, Sensitization, awareness creation on Fair Trade Practices and entrepreneurship, Mapping of county investment opportunity
	2640599	Other Capital Transfers (Industrial Park)	250,000,000	262,500,000	275,625,000	Construction of an industrial park
	2640599	Other Capital Transfers (Industrial Park)	100,000,000	105,000,000	110,250,000	County Contribution
		Net Expenditure.....Kshs	387,745,000	407,132,250	427,488,863	
Culture and Arts	2210505	Annual Innovation and Talent Search	1,000,000	1,050,000	1,102,500	Innovations and talent search and training in Culture, Arts and digital economy. Nurturing creativity and identifying talents countywide
	3110599	Infrastructure and civil works(Development of cultural sites)	2,000,000	2,100,000	2,205,000	Refurbishment and equipping of administrative offices at Culture Centre
		Net Expenditure.....Kshs	3,000,000	3,150,000	3,307,500	
Co-operative Development	3110399	Refurbishment of Buildgs - Oth	3,000,000	3,150,000	3,307,500	Modernize of cooperative infrastructure development Pioneer projects Njiriga Cooperative, Ndurutu Cooperative and Githiru
	3111112	Purchase of Software	1,000,000	1,050,000	1,102,500	Purchase of Cooperative software to improve staff work environment.
	3111401	Pre-feasibility, Feasibility and Appraisal Studies(Training of Co-operative leaders, management and staff development)	3,000,000	3,150,000	3,307,500	Consultancy services to Train and capacity build cooperative leadership, management and staff development
	2210505	Trade shows and exhibitions	2,000,000	2,100,000	2,205,000	Organize and plan for trade fair and exhibitions; ASK Show, ushirika day, and support cooperative marketing of products activities
		Net Expenditure.....Kshs	9,000,000	9,450,000	9,922,500	
Tourism Development	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	2,100,000	2,205,000	Training of CBTOs to enhance their skills, knowledge and ability to contribute to sustainable tourism development, County Branding Manual to establish a consistent and impactful image for the County to attract investors, Tourism Policy to guide strategic planning and sustainable tourism practices in the County

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3110599	Infrastructure and civil works	3,000,000	3,150,000	3,307,500	Improvement and development of cultural sites Gura view point, Kariba caves, Baden Powel site
	2210505	Trade shows and exhibitions(Mau-Mau day and World Tourism Celebrations)	6,000,000	6,300,000	6,615,000	Nyeri Annual Tourism festivals, Scouts Founder's Day, World Tourism Celebrations, Mr. &Miss tourism pageant ,Dedan Kimathi Commemoration , World Scout Parliamentary Union World Assembly 2025, Exhibition in the ASK Show, Involved in National Celebrations such as (Mashujaa Day, Jamhuri Day, Madaraka Day)
	2211011	Purchase/Production of Photographic and Audio-Visual Materials	1,000,000	1,050,000	1,102,500	Purchase of ICT equipment to facilitate promotion of Tourism programs and Activities
		Net Expenditure.....Kshs	12,000,000	12,600,000	13,230,000	
		Gross Expenditure.....Kshs	418,745,000	439,682,250	461,666,363	
EDUCATION, TRAINING & DEVOLUTION						
ECDE	3110504	Other infrastructure and civil works	3,000,000	3,150,000	3,307,500	For renovation of the dilapidated departmental stores
	3110299	Construction of Buildings - Others	32,000,000	33,600,000	35,280,000	Ward specific
	3111109	Purchase of Educational Aid and related equipment	10,000,000	10,500,000	11,025,000	Purchase of education aid;6M, Digital learning;4M
		Net Expenditure.....Kshs	45,000,000	47,250,000	49,612,500	
YPs	3111109	Purchase of Educational Aid and related equipment	10,500,000	11,025,000	11,576,250	For purchase of VTC equipment's & Exam materials
	2210504	Advertising, Awareness and Publicity Campaigns	6,000,000	6,300,000	6,615,000	For Removal of Asbestos Sheets in affected vtc
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	10,000,000	10,500,000	11,025,000	Youth empowerment programme
	2640599	Other capital grants and transfer	15,000,000	15,750,000	16,537,500	Grant to support training in VTCs
		Net Expenditure.....Kshs	41,500,000	43,575,000	45,753,750	
DEVOLUTION	3110299	Construction of Buildings - Others	352,500,000	370,125,000	388,631,250	Investment grant (Level 2 Grant) to finance investments to support service delivery
		Net Expenditure.....Kshs	352,500,000	370,125,000	388,631,250	
		Gross Expenditure.....Kshs	439,000,000	460,950,000	483,997,500	
WATER, ENVIRONMENT AND CLIMATE CHANGE						
Water Headquarters	3110502	Water supplies and sewerages.	19,000,000	19,950,000	20,947,500	Construction of 2No storage tank facility-Masonry tank to enhance water storage especially in drought-stricken areas;10M,pipeline extension to serve underserved area across the county ;9M
	3110504	Other Infrastructure and Civil Works	10,000,000	10,500,000	11,025,000	There is need to drill, equip and reticulate 1No borehole

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
						(7M), solarize and rehabilitate 1No borehole (3M) to enable last mile connectivity to the consumers.
		Net Expenditure.....Kshs	29,000,000	30,450,000	31,972,500	
Environment and Natural Resources	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,082,249	1,136,361	1,193,180	Promotion of environmental management through celebration of environmental days (WED, IDF)
	2211310	Contracted Professional Services	3,000,000	3,150,000	3,307,500	Environmental Impact Assessments (EIA/ Environmental Audits (EA);1.57MTraining of youth community groups on environmental sustainability/green growth ;1.5M
	3110604	Overhaul of Other Infrastructure and Civil Works	2,000,000	2,100,000	2,205,000	Establishment of a green space, riverine restoration
	3111305	Purchase of tree seeds and seedlings	2,000,000	2,100,000	2,205,000	County Greening (purchase of fruit tree seedlings for institutions and households)- 2M
		Net Expenditure.....Kshs	8,082,249	8,486,361	8,910,680	
Climate Change	2640503	Other Capital Transfers	11,000,000	11,550,000	12,127,500	Conditional grant for climate change programme
	2640599	Other Capital Transfers	125,000,000	131,250,000	137,812,500	Conditional grant for climate change programme
	2640599	Other Capital Transfers	55,405,639	58,175,921	61,084,717	Allocate 3% of the development budget to the County Climate Change Fund (CCF), (training 2M forest guards)
		Net Expenditure.....Kshs	191,405,639	200,975,921	211,024,717	
		Gross Expenditure.....Kshs	228,487,888	239,912,282	251,907,897	
COUNTY ASSEMBLY						
County Assembly Headquarter	3110299	Construction of Buildings- Others	0	0	0	
	3110299	Construction of Buildings - Others	0	0	0	
	3110302	Refurbishment of Non-Residential Buildings	5,000,000	5,250,000	5,512,500	
	3111504	Other Infrastructure and civil works	10,000,000	10,500,000	11,025,000	
		Gross Expenditure	15,000,000	15,750,000	16,537,500	
COUNTY PUBLIC SERVICE BOARD						
County Public Service Board	3110299	Construction of Buildings -	6,000,000	6,300,000	6,615,000	Completion of ongoing works
		Gross Expenditure	6,000,000	6,300,000	6,615,000	
ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY						
Roads Head-quarters	3111201	Overhaul of Plant, Machinery and Equipment	18,000,000	18,900,000	19,845,000	Repair and maintenance of the plants and machinery
	3110302	Refurbishment of Non-Residential Buildings	2,500,000	2,625,000	2,756,250	Office repairs and maintenance
	3110499	Construction of Roads - Other	7,000,000	7,350,000	7,717,500	Gravelling and grading roads in various wards

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
	3110402	Access roads	225,709,590	236,995,070	248,844,823	Wards specific Graveling and grading roads
	3110501	Bridges and culverts	20,000,000	21,000,000	22,050,000	Construction of Bridges and culverts in various wards
	2210606	Hire of Equipment, Plant and Machinery	8,000,000	8,400,000	8,820,000	Hire of Equipment, Plant and Machinery
	3110599	Other Infrastructure and civil works	5,000,000	5,250,000	5,512,500	Wards specific Graveling and grading roads
	3110504	Other Infrastructure and civil works	20,000,000	21,000,000	22,050,000	Purchase of fuel and lubricants
		Net Expenditure.....Kshs.	306,209,590	321,520,070	337,596,073	
Energy	3110504	Other Infrastructures and civil works	110,000,000	115,500,000	121,275,000	Streetlight Bills
	3110599	Other Infrastructures and civil works	35,000,000	36,750,000	38,587,500	Maintenance of street lights ,Mapping
	3111504	Other Infrastructures and civil works	80,000,000	84,000,000	88,200,000	Ward specific streetlight projects
		Net Expenditure.....Kshs.	225,000,000	236,250,000	248,062,500	
Public Works	3111120	Purch. of Specialised Plant. -	10,000,000	10,500,000	11,025,000	Purchase of a Landcruiser for public works directorate
		Net Expenditure.....Kshs.	10,000,000	10,500,000	11,025,000	
		Gross Expenditure.....Kshs.	541,209,590	568,270,070	596,683,573	
OFFICE OF THE COUNTY ATTORNEY						
	3110701	Purchase of Motor Vehicles	8,000,000	8,400,000	8,820,000	Purchase of motor vehicle
		Net Expenditure.....Kshs.	8,000,000	8,400,000	8,820,000	
NYERI MUNICIPALITY						
	2220101	Maintenance Expenses - Motor Vehicles	5,900,000	6,195,000	6,504,750	Maintenance of garbage collection vehicles
	3110402	Access roads	25,000,000	26,250,000	27,562,500	Construction of Roads for Wards within the Nyeri Municipality (Rware, Kamakwa, Kiganjo-Mathari, Ruringú, Gatitu-Muruguru)-Ward specific
	3110504	Other Infrastructure and Civil Works	14,234,000	14,945,700	15,692,985	Rehabilitation and maintenance of drainages within Nyeri Municipality.
	3110599	Other Infrastructure and Civil Works	15,645,000	16,427,250	17,248,613	Solid waste management; Fuel for Garbage collection trucks-
	3111120	Purch. of Specialised Plant. -	33,000,000	34,650,000	36,382,500	Purchase of 15 refuse skip bins, repair of the skip bins;12M,Purchase of a skip loader truck;21M
	3111504	Other Infrastructure and Civil Works	6,496,000	6,820,800	7,161,840	Maintenance of Field Marshal Muthoni Kirima Transport Termini; (Contracted guards, utilities; water and electricity, ground maintenance)
	2640599	Other Capital Grants and Trans	35,000,000	36,750,000	38,587,500	KUSP II - Capacity Building
		Net Expenditure.....Kshs.	135,275,000	142,038,750	149,140,688	

Section/ Units	Vote	Description	2025/26 Estimates	2026/27 Projections	2027/28 Projections	Remarks
Total Development Budget			2,691,213,975	2,825,774,674	2,967,063,407	

SUMMARY OF THE BUDGET ESTIMATES

Department	RECURRENT BUDGET			DEVELOPMENT BUDGET	TOTAL BUDGET
	Personal Emoluments	0&M	Total Recurrent		
Executive Office of the Governor and the Deputy Governor	81,053,471	36,235,610	117,289,081	48,000,000	165,289,081
Office of the County Secretary	108,803,837	272,542,654	381,346,491	6,500,000	387,846,491
Finance, Economic Planning and ICT	258,931,489	276,781,892	535,713,381	10,049,590	545,762,971
Lands, Physical Planning and Urban Development	64,463,362	17,007,817	81,471,179	70,000,000	151,471,179
Health Services and Public Health	2,587,618,751	40,314,589	2,627,933,340	297,500,000	2,925,433,340
Gender, Youth, Social Services and Sports	66,914,628	27,203,198	94,117,826	56,500,000	150,617,826
County Public Service and Solid Waste Management	130,985,663	19,176,308	150,161,971	57,500,000	207,661,971
Agriculture, Livestock and Aquaculture Development	221,221,147	17,976,030	239,197,177	353,446,907	592,644,084
Trade, Cooperatives, Culture and Tourism	43,083,501	14,514,389	57,597,890	418,745,000	476,342,890
Education, Training & Devolution	394,607,447	160,435,966	555,043,413	439,000,000	994,043,413
Water, Environment and Climate Change	63,619,523	13,630,332	77,249,855	228,487,888	305,737,743
County Assembly	259,167,090	451,384,424	710,551,514	15,000,000	725,551,514
County Public Service Board	28,876,480	17,585,254	46,461,734	6,000,000	52,461,734
Roads, Transport, Public Works, Infrastructure and Energy	63,510,844	29,433,160	92,944,004	541,209,590	634,153,594
County Attorney	6,238,480	17,325,757	23,564,237	8,000,000	31,564,237
Nyeri Municipality	25,866,007	8,124,873	33,990,880	135,275,000	169,265,880
TOTAL	4,404,961,720	1,419,672,253	5,824,633,973	2,691,213,975	8,515,847,948

RESOURCE ENVELOP

Classification	Description	Amount	Other Sources
Equitable Share	Equitable Share	6,518,609,255.00	
Loans and Grants	Doctors Salaries Arrears	55,172,326.00	
	DANIDA	8,721,000.00	
	IDA (World Bank) Credit - National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000.00	
	ABDP	16,769,367.00	
	Aggregated Industrial Parks Programme (CAIP)	250,000,000.00	
	IDA (World Bank) Credit - Financing Locally - Led Climate Action (FLLoCA) program - County Climate Institutional Support (CCIS) Grants Level 2	136,000,000.00	
	KDSP II (Level I)	37,500,000.00	
	KDSP II (Level II)	352,500,000.00	
	Community Health Promoters	74,250,000.00	
	Court Fines	76,000.00	
	KUSP UIG	35,000,000.00	
	Subtotal	1,197,238,693.00	
Own Source Revenue	Own Source Revenue	800,000,000.00	
A-in-A	Nyeri Health Fund		850,000,000.00
Total		8,515,847,948.00	850,000,000.00