REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYERI

BUDGET HIGHLIGHTS

MWANANCHI GUIDE FOR FY 2025/26

JUNE, 2025


GOVERNOR'S OFFICE
NYERI COUNTY
OFFICIAL FACEBOOK PAGE OF THE
COUNTY GOVERNMENT OF NYERI
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Bajeti
Hub
County Budget
Transparency Survey
CBTS
Certificate of Award
This is to certify that
Nyeri County
emerged the most consistent County in the availability of budget documents between County Budget Transparency Survey 2020 - 2024 released by Bajeti Hub.
Awarded on 23 May, 2025
Dr. Abraham Rugo Muriu
Executive Director
John Mwaniki Kinuthia
Deputy Executive Director

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INTRODUCTION

The citizen budget is a requirement of section 6 (2) of the Public Finance Management Act,2012 and the County Government Regulations,2015 which states that "the County Treasury shall arrange for effective public participation during development of their annual budget estimates including publication of citizens budget which shall explain and summarize the budget proposal.

A budget is a consultative policy document that interrogates the Government's plans with the available resource envelop. The budget estimates for the Financial Year 2025/26 and Medium-Term Expenditure Framework (MTEF) have been prepared in compliance with the Constitution of Kenya,2010 and section 135 of the Public Finance Management Act, 2012.It has been prepared in line with CIDP 2023-2027, ADP FY 2025/26, CFSP FY 2025/26, National Budget Policy Statement,2025, County Allocation of Revenue Act,2025, Medium Term Plan (MTPIV) 2023-2027 and Bottom-up Economic Transformation Agenda.

The total budget estimates for FY 2025/26 is Ksh.8.52 Bilion which is a decrease of 5 percent from the approved budget Estimates of KSh 9B in FY 2024/25. The County Government expects to receive Ksh 6.52B as equitable share and Ksh 1.20B as loans and conditional grants. In the FY 2025/26, the projected Own Source Revenue for the County is Ksh.800Milion and Appropriation in Aid from health services of Ksh.850M

Further, in the FY 2025/26 the total expected expenditure is Ksh 8.52Billion comprising of Ksh 5.8 billion (68%) as recurrent expenditure and Ksh.2.7Billion (32%) as development expenditure.

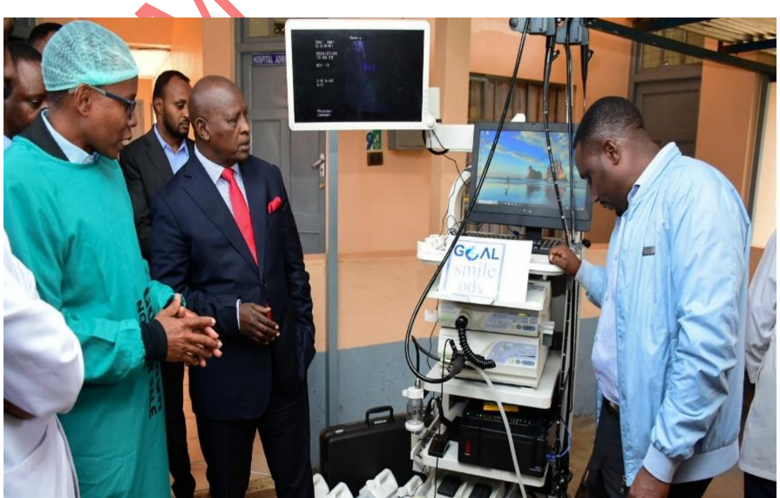
The County Treasury shall continue to provide all necessary support to departments during implementation of the planned programs and enforce fiscal discipline in line with the provisions of the Constitution of Kenya 2010, and its regulations 2015 together with enabling regulations.

GLOSSARY OF TERMS

ADP	Annual Development Plan. This is a document that sets out County Annual development priorities for the forthcoming year. It provides a platform for linking County development priorities in CIDP to the County Annual Budget estimates.
Approved Budget	It's a planning and controlling document for financial operation with both proposed expenditures and revenues for a given period of time, usually one year and which has been approved by the County Assembly in respect to the County Governments.
CBEF	County Budget and Economic Forum-It's a forum set up to coordinate and collect views from the public during the planning budgeting process and function as a think- tank for the County government in terms of financial and economic policy and management. The forum is established as per section 137 of the Public Finance Management Act 2012.
CBROP	County Budget Review and Outlook Paper-provides a review of economic and fiscal developments in the previous year, updated medium-term economic and financial forecasts since approval of the most recent County Fiscal Strategy Paper and indicative sector budget ceilings for the coming year.
CFSP	County Fiscal Strategy Paper -It's a government policy that outlines the county fiscal and budget framework by laying out strategic priorities and fiscal policy – that is what the county plans to do regarding revenue, expenditure and debt management over the medium-term. This is provided in section 117 of the PFM Act 2012.
CIDP	County Integrated Development Plan-It is the core five-year development plan that integrates the long-term spatial, sector and urban plans with inputs from the Governor's manifesto, national government plans and programs, past county development performance and the views and expectations of other development actors and the public at large
FY	The fiscal/financial year is the government's 12-month accounting period; it frequently does not coincide with the calendar year. The fiscal year is named after the calendar year in which it ends.
Grants	These are funds that the national government disburses directly to lower levels of government, corporations, non-profit organizations, and individuals. Some grants are given for specific purposes, requiring the recipients to meet certain conditions or requirements.
MTEF	Medium Term Expenditure Framework-This is a Policy document that sets out the Government's 3-year spending plan taking cognizance of the social and economic priorities.
PBB	Programme Based Budget-is an approach to budgeting that focuses on the outcomes and impacts of government programs rather than just allocating resources to departments and activities
PFM	Public Financial Management- This is a set of rules, policies, and processes that govern the use of public funds, from revenue collection to monitoring of public expenditures. The

	County Governments are guided by the Public Finance Management Act 2012 and its regulation of 2015.

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



ANALYSIS OF THE BUDGET ESTIMATES FOR FY 2025/26

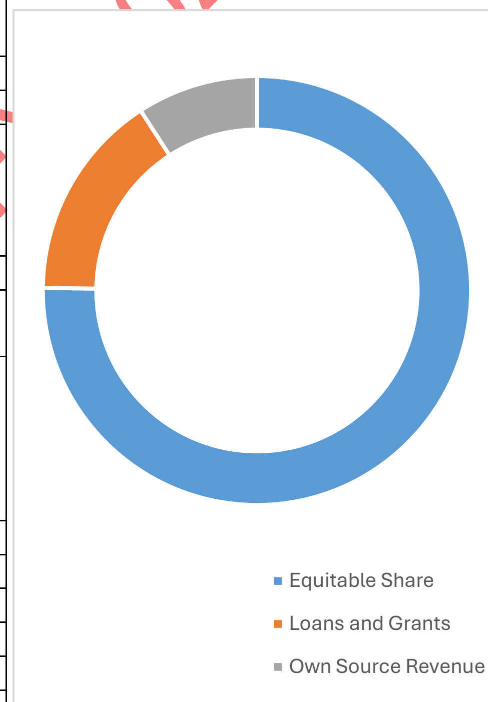
COUNTY RESOURCE BASKET FOR FY 2025/26

The county budget will be financed through

- Equitable share
- Loans and Grants from the donors and government agencies
- Own Source Revenue

This is summarized in the table below

Classification	Description	Amount	Other Sources
Equitable Share	Equitable Share	**6,518,609,255**	
Loans and Grants	Doctors Salaries Arrears	55,172,326	
	DANIDA	8,721,000	
	IDA (World Bank) Credit - National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000	
	ABDP	16,769,367	
	Aggregated Industrial Parks Programme (CAIP)	250,000,000	
	IDA (World Bank) Credit - Financing Locally - Led Climate Action (FLLoCA) program - County Climate Institutional Support (CCIS) Grants Level 2	136,000,000	
	KDSP II (Level I)	37,500,000	
	KDSP II (Level II)	352,500,000	
	Community Health Promoters	74,250,000	
	Court Fines	76,000	
	KUSP UIG	35,000,000	
	Subtotal	**1,197,238,693**	
Own Source Revenue	Own Source Revenue	**800,000,000**	
A-in-A	Nyeri Health Fund		**850,000,000**
Total		**8,515,847,948**	**850,000,000**



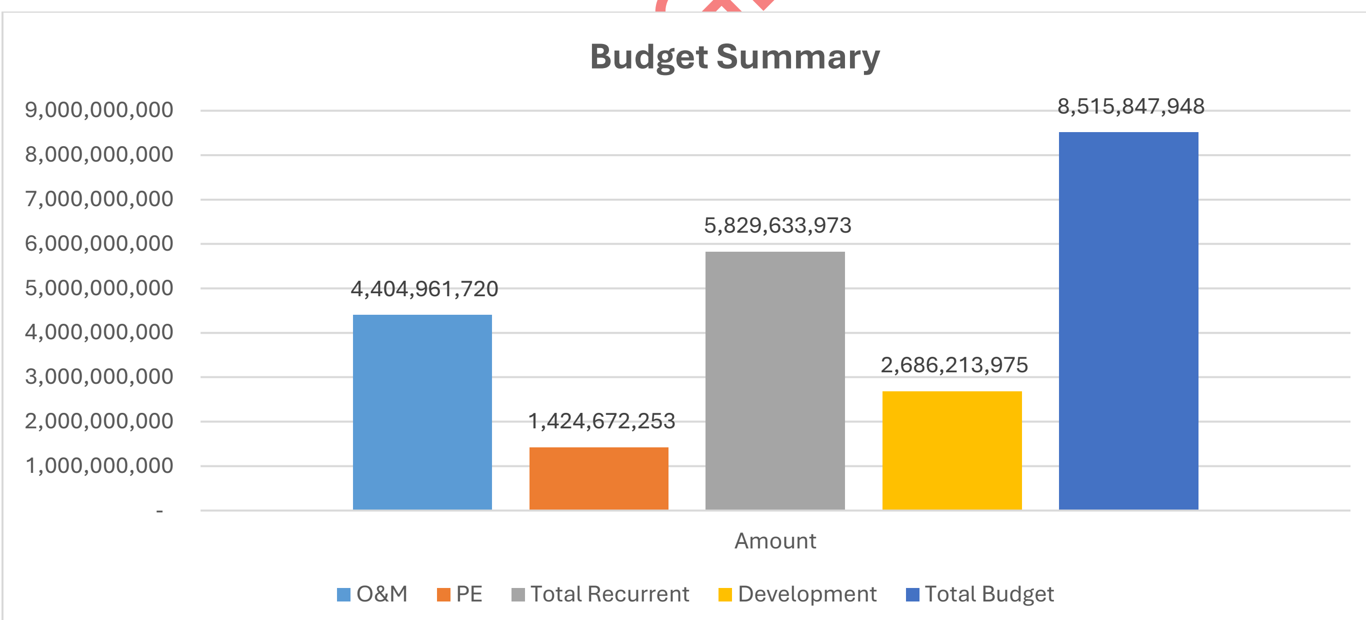
In addition, the county government has an established Health Service Fund which has grown to **Kshs.850 million** and the allocation is ring-fenced to support health related activities.

DISTRIBUTION OF THE BUDGET FOR FY 2025/26

The transformative budget for the FY 2025/26 is Kshs. **8,515,847,948.** This consists of **Kshs. 5,829,633,973** and **Kshs. 2,686,213,975** for recurrent and development expenditure respectively. The recurrent expenditure represents 68 percent of the total county budget while development expenditure is **32** percent.

The recurrent estimates comprise **of Personal Emolument (Ksh.4, 404,961,720)** and **Operations and Maintenance (KSh.1, 424,672,253).** The composition of the table is shown in the chart below;

Description	Recurrent			Development	Total Budget
	PE	O&M	TOTAL		
Amount	4,404,961,720	1,424,672,253	5,829,633,973	2,686,213,975	8,515,847,948
Percentage	52	17	68	32	



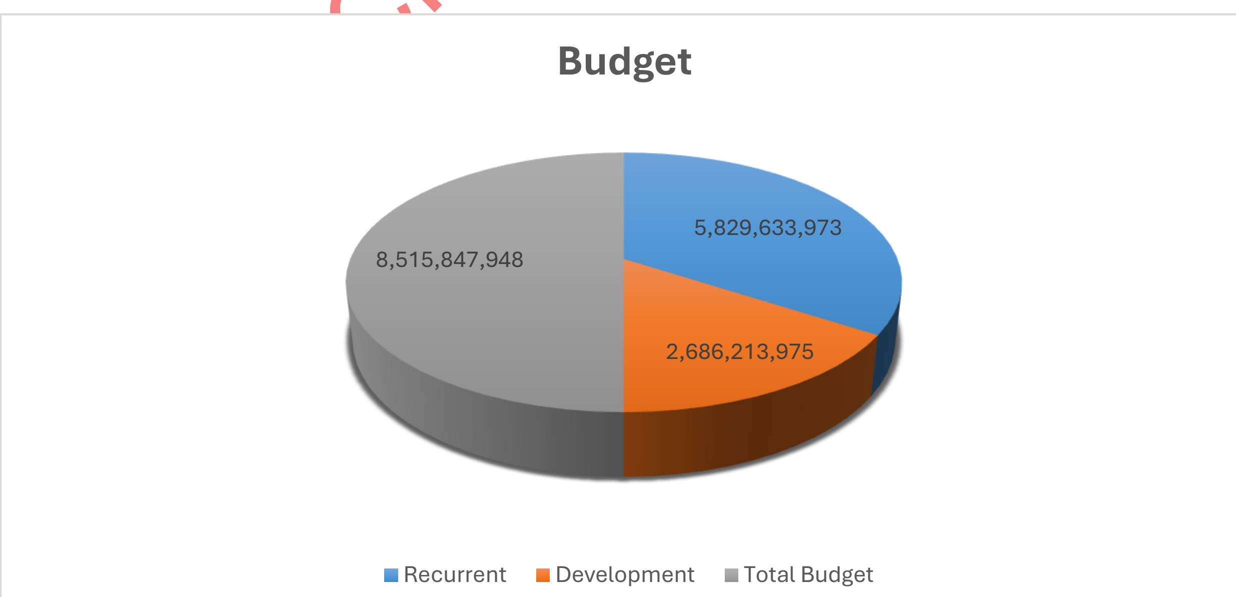
COUNTY KEY PRIORITIES/SPENDING PLAN FOR THE FY 2025/26

The allocation for the FY 2025/26 budget is as follows;

- **144.3 million:** for the Executive Office of the Governor and Deputy Governor
- **384.8 million:** for the Office of the County Secretary
- **555.8 million:** for Finance Economic Planning and ICT
- **99 million:** for Lands, Physical Planning, Housing and Urban Development
- **2.914 billion:** for Health Services and Public Health
- **260.9 million:** for Gender, Youth, Social Services and Sports
- **195 million:** for County Public Service and Solid Waste Management
- **599.6 million:** for Agriculture, Livestock and Aquaculture Development
- **419.1 million:** for Trade, Culture, Tourism and Co-Operative Development
- **1.058 billion:** for Education, Training and Devolution
- **304.1 million:** for Water, Environment and Climate Change
- **740.6 million:** for the County Assembly
- **52.5 million:** for The County Public Service Board
- **591.9 million:** for Transport, Public Works, Infrastructure and Energy
- **23.6 million** for Office of the County Attorney
- **172.3 million** for Nyeri Municipality

SUMMARY OF THE COUNTY DEVELOPMENT AND RECURRENT BUDGET

The county total budget is **Kshs. 8,515,847,948**comprising of **Kshs. 5,829,633,973** for recurrent and **ksh. 2,686,213,975** for development



Department	RECURRENT BUDGET			DEVELOPMENT BUDGET	TOTAL BUDGET
	Personal Emoluments	O&M	Total Recurrent		
Executive Office of the Governor and the Deputy Governor	81,053,471	36,235,610	117,289,081	27,000,000	144,289,081
Office of the County Secretary	108,803,837	272,542,654	381,346,491	3,500,000	384,846,491
Finance, Economic Planning and ICT	258,931,489	276,781,892	535,713,381	20,049,590	555,762,971
Lands, Physical Planning and Urban Development	64,463,362	17,007,817	81,471,179	17,500,000	98,971,179
Health Services and Public Health	2,587,618,751	40,314,589	2,627,933,340	286,500,000	2,914,433,340
Gender, Youth, Social Services and Sports	66,914,628	27,203,198	94,117,826	166,750,000	260,867,826
County Public Service and Solid Waste Management	130,985,663	19,176,308	150,161,971	44,800,000	194,961,971
Agriculture, Livestock and Aquaculture Development	221,221,147	17,976,030	239,197,177	360,365,255	599,562,432
Trade, Cooperatives, Culture and Tourism	43,083,501	14,514,389	57,597,890	361,500,000	419,097,890
Education and Training	394,607,447	165,435,966	560,043,413	498,150,000	1,058,193,413
Water, Environment, and Climate Change	63,619,523	13,630,332	77,249,855	226,887,888	304,137,743
County Assembly	259,167,090	451,384,424	710,551,514	30,000,000	740,551,514
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	498,936,242	591,880,246
County Attorney	6,238,480	17,325,757	23,564,237		23,564,237
Nyeri Municipality Development	25,866,007	8,124,873	33,990,880	138,275,000	172,265,880
TOTAL	**4,404,961,720**	**1,424,672,253**	**5,829,633,973**	**2,686,213,975**	**8,515,847,948**
%	52	17	68	32	

ALLOCATIONS TO THEMATIC AREAS/CAPITAL PROJECTS

OFFICE OF THE GOVERNOR

- **20 million;** To facilitate completion of construction works for the Governor's residence
- **5.5 million;** Renovations of various Governments' buildings, Construction of boundary walls
- **1.5 million;** Purchase of cameras and other communication equipments

OFFICE OF THE COUNTY SECRETARY

- **3.5 million;** Upgrading for town hall staff parking area

FINANCE ECONOMIC PLANNING AND ICT

- **14.0 million;** To ensure Upgrading of System Software and efficient internet connectivity
- **6 million** for supporting revenue collection strategies

LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

- **17.5 million;** Improvement, surveying and titling of colonial Villages

HEALTH SERVICES AND PUBLIC HEALTH

- **286.5 million; The key allocation to support health activities include;**
- **100 million** for medical drugs and non-pharms for county facilities
- **36 million** for support of various health facilities including equipping and refurbishment of buildings
- **15 million** for completion of Wamagana Level IV Hospital
- **2.57 million** for refurbishment works at Mukurweini Hospital
- **7.9 million** for refurbishments and equipping of Othaya Hospital
- **72.7 million** to support rural health facilities
- **28.3 million** for development at the County Referral Hospital
- **12 million** Refurbishment and equipping of Karatina Hospital
- **12 million** for construction and refurbishment works at Mt. Kenya Hospital

GENDER, YOUTH, SOCIAL SERVICES AND SPORTS

- **166.7 million;** Towards the social activities the department has allocated;
- **25.5 million** for disaster response through procurement of materials, fuel and maintenance of response vehicles.
- **5.5 million;** For international youth day, women's day and launch of key policy document on gender and youth matters
- **75.85 million;** For purchase of merchandise in support of organized groups of youths, women and persons living with disability
- **19million;** For improvement of social halls and other amenities through **ward specific projects**
- **2 million** for education materials for libraries and Karatina Children Home.
- **29.1 Million;** For sport equipment and improvement of sporting facilities

COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT

- **44.8 million;** To improve security and work environment the department has allocated;
- **8.1 million** for improvement of office access by PLWD
- **1.5 million** for renovation of offices

The department has also allocated;

- **3 million** for protective equipment and tools for solid waste management
- **30.8 million** for dumpsite fencing and solid waste management

AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT

- **360.4 million;** To guarantee food security and improve productivity in agriculture

the department was able to allocate;

- **15.3 million** for agricultural management including maintenance of extension fleet.
- **15.5 million** for crop management including procurement of certified seeds
- **28.5 million** to facilitate livestock production through improved breeding stock
- **40 million** for vaccines and sera as well as animal disease control and prevention
- **5.5** to support aquaculture development
- **5.3 million** for Wambugu farm agricultural training center
- **6.2 million** for Naromoru Agricultural Mechanization Station
- **16.7 million** for Kenya Agricultural Business Development Programme
- **236.3** million for National Value Chain Development Project

TRADE, CO-OPERATIVES, CULTURE AND TOURISM

- **361.5 million;** To improve the business environment the department allocated.
- **28.5 million** for improvement of county markets
- **4 million** for securing county markets
- **300 million** for construction of industrial park with **50 million** as counter funding from the county government
- **9 million** for cooperative management including Ushirika day celebrations
- **7 million** for tourism festivals
- **1 million** to support culture and arts

EDUCATION, TRAINING AND DEVOLUTION

- **98.1 million;** To facilitate acquisition of basic education and requisite skills the department has allocated;
- **17.4 million** for improvement of ECDE centres and procurement of education related materials.

- **47.5 million** for upgrading and equipping of youth polytechnics, education materials and capitation
- **352.5 million** as Investment grant (Level 2 Grant) to finance investments to support service delivery

WATER, ENVIRONMENT AND CLIMATE CHANGE

- **226.9 million;** To improve water distribution, connectivity and enhance climate change resilience the department has allocated;
- **25.4 million** for water tanks and distribution pipes
- **125 million** for Financing Climate Change Climate Action
- **11 million** for building capacity on climate action
- **52 million** for supporting climate related activities in the community

THE COUNTY ASSEMBLY

- **30 million** for completion of speaker's residence

ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

- **498.9 million;** To improve road connectivity and maintenance the county government allocated;
- **267.9 million** geared towards roads maintenance, building of bridges and maintenance of machinery and equipment

The department has also allocated;

- **100.2million** for street lighting electricity bills
- **20.5 million** for Maintenance of the existing streetlights and
- **186.8million** for installation of new streetlights

THE NYERI MUNICIPALITY

- **138.3 million;** To support development in the Municipality the following was allocated;
- **41.5 million** for solid waste management and garbage collection within the municipality including maintenance and fuelling of motor vehicles.
- **57.2 million** for construction and maintenance of roads within the municipality

- **35 million** for the urban institutional grant for Kenya Urban Support Programme
- **4.5 million** for maintenance of Field Marshal Muthoni Kirima Transport Terminus

Appendix 1: Analysis of Local Revenue

	Revenue Stream	FY 2022/23		FY 2023/24		FY 2024/25 as at 3rd Quarter	FY 2025/26 Annual Target	FY 2026/27 Projections	FY 2027/28 Projections
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Kshs**	**Kshs**	**Kshs**	
	OFFICE OF THE GOVERNOR								
1	Liquor License	86,808,759	62,490,169	86,808,759	54,937,830	30,378,141	70,000,000	73,500,000	77,175,000
	DEPARTMENT OF AGRICULTURE, LIVESTOCK & AQUACULTURE DEVELOPMENT								
2	Agricultural Mechanization Station	1,500,000	349,646	1,500,000	548,835	132,970	1,500,000	1,575,000	1,653,750
3	Wambugu Agricultural Training Centre	8,000,000	4,749,523	8,000,000	5,172,529	3,479,084	8,000,000	8,400,000	8,820,000
4	Veterinary Charges	7,000,000	5,350,280	7,000,000	6,030,002	5,938,983	7,180,000	7,539,000	7,915,950
5	Slaughtering Fees & Slaughter House Inspection Fees	2,580,060	2,060,890	2,580,060	1,574,658	995,318	2,380,000	2,499,000	2,623,950
6	Nyeri Slaughter House	500,000	430,000	500,000	360,000	-	500,000	525,000	551,250
7	Kiganjo Slaughter House	120,000	110,000	120,000	120,000	-	120,000	126,000	132,300
8	Sale of Fertilizer/lime	60,000	41,300	60,000	0	-	60,000	63,000	66,150
9	Gura Fishing Camp/fisheries revenue	0	0	30000	12,500.00	-	20,400	21,420	22,491
10	Coffee Permit	566,310	407,490	566,310	366,200	249,100	400,000	420,000	441,000
	DEPARTMENT OF TRADE, CULTURE, TOURISM AND COOPERATIVES DEVELOPMENT								
11	Market Entrance/Stalls/Shop Rents	45,202,269	35,387,482	45,202,269	46,796,177	32,790,180	52,602,000	55,232,100	57,993,705
12	Weights and Measures	4,500,000	3,205,360	4,500,000	3,291,400	1,992,495	4,500,000	4,725,000	4,961,250
13	Co-operative Audit	2,156,056	1,608,860	2,156,056	1,755,600	1,219,400	2,000,000	2,100,000	2,205,000
14	Cultural Centre			200,000.00	165,000	5,000	300,000	315,000	330,750
	DEPARTMENT OF HEALTH SERVICES								
15	Hospital Services	0				-	0	0	
16	Public Health	17,000,000	10,621,567	17,000,000	13,148,009	10,958,238	17,000,000	17,850,000	18,742,500
17	Burial Fees	134,933	109,300	134,933	66,000	44,200	135,000	141,750	148,838
	DEPARTMENT OF FINANCE & ECONOMIC PLANNING								
18	Business Permits	126,800,000	109,993,016	124,432,086	115,298,186	81,775,284	130,000,000	136,500,000	143,325,000

	Revenue Stream	FY 2022/23		FY 2023/24		FY 2024/25 as at 3rd Quarter	FY 2025/26 Annual Target	FY 2026/27 Projections	FY 2027/28 Projections
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Kshs**	**Kshs**	**Kshs**	
19	Commission 3%/Agency Fee (Fees from KHC, Insurance Firms, etc.)	6,217,846	4,821,533	6,227,247	4,525,972	3,055,702	6,228,000	6,539,400	6,866,370
20	Ambulant Hawkers Licenses (Other than BSS Permits)	708,503	448,680	709,102	340,430	310,310	709,000	744,450	781,673
21	Miscellaneous	100,000	798,425	300,000	206,966	739,091	93,000	97,650	102,533
22	Document Search Fee/Duplicate receipts	59,095	47,000	148,905	74,250	119,500	148,900	156,345	164,162
23	Impounding Charges/Court Fines, penalties, and forfeitures	2,000,000	1,545,522	3000000	3,717,750	3,114,271	4,084,800	4,289,040	4,503,492
24	Application Fee	7,500,000	5,206,820	10,000,000	10,005,880	6,871,337	10,048,000	10,550,400	11,077,920
25	Parking Clamping/Penalties/Offences fees	2,000,000	769,300	1,500,000	1,783,741	828,945	2,024,800	2,126,040	2,232,342
26	Central Kenya shows annual permit	-	1,008,005	250,000	230,000	143,341	250,000	262,500	275,625
27	Sale of Old Office Equipment and Furniture	200,000	130,500	0	0	-	10,000,000	10,500,000	11,025,000
	TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE & ENERGY								
28	Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,000,000	1,490,130	3,000,000	4,295,500	4,590,127	5,000,000	5,250,000	5,512,500
29	Cess (Quarry, Produce, Kaolin, etc.)	51,687,836	40,311,185	50,009,420	40,374,676	27,866,750	45,000,000	47,250,000	49,612,500
30	Street Parking Fees	41,000,000	29,996,337	41,000,000	44,617,417	32,684,073	47,200,000	49,560,000	52,038,000
31	Enclosed Bus Park	85,000,000	74,151,751	85,000,000	75,630,078	64,263,613	81,000,000	85,050,000	89,302,500
32	Fire-Fighting Services	20,000,000	14,765,900	20,000,000	14,928,400	10,429,900	18,000,000	18,900,000	19,845,000
	DEPARTMENT OF LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT								
33	Land Rates/ Other Property Charges	70,000,000	51,179,872	70,000,000	60,533,518	34,241,932	75,000,000	78,750,000	82,687,500

	Revenue Stream	FY 2022/23		FY 2023/24		FY 2024/25 as at 3rd Quarter	FY 2025/26 Annual Target	FY 2026/27 Projections	FY 2027/28 Projections
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Kshs**	**Kshs**	**Kshs**	
34	Ground Rent - Current Year / Temporary Occupation License (TOL), New Occupation, Space Rent, Retainers fees	5,160,958	3,903,203	5,160,958	3,703,798	3,131,029	5,161,000	5,419,050	5,690,003
35	Ground Rent - Other Years	1,852,002	1,427,802	1,852,002	1,484,459	1,311,383	2,052,000	2,154,600	2,262,330
36	Hire of Plant & Machinery			-	0	-	-	0	0
37	Plot Transfer Fee/Business Subletting / Transfer Fee	1,015,866	757,000	1,015,866	675,500	657,000	1,016,000	1,066,800	1,120,140
38	Housing Estates Monthly Rent	40,124,180	28,461,680	40,124,180	26,228,588	19,683,057	30,700,000	32,235,000	33,846,750
39	Approvals (Extension of users, Pegging for Kiosk, Subdivision, transfer, Amalgamation, survey, Occupation Cert, boundary dispute etc.)	25,000,000	15,232,511	25,000,000	17,971,387	11,458,788	23,311,900	24,477,495	25,701,370
40	Sign Boards & Advertisement Fee	40,000,000	35,052,705	40,000,000	38,942,831	21,598,253	44,302,800	46,517,940	48,843,837
41	Buildings Plan Approval Fee/Buildings Inspection Fee	37,088,828	26,318,813	37,088,828	22,306,895	14,317,911	32,000,000	33,600,000	35,280,000
42	Consent to Charge Fee/Property Certification Fee (Use as Collateral)	1,719,518	1,289,300	1,719,518	1,648,000	806,600	2,069,500	2,172,975	2,281,624
43	Sales of Council's Minutes / Bylaws	588,133	450,000	588,133	407,300	328,000	588,100	617,505	648,380
44	Debts Clearance Certificate Fee	1,588,521	1,211,000	1,588,521	1,260,500	1,028,500	1,588,500	1,667,925	1,751,321
	DEPARTMENT OF GENDER, YOUTH, SOCIAL SERVICES AND SPORTS								
45	Hire of Grounds (Kamukunji, Whispers Park) / Social Hall Hire	2,000,000	1,266,252	2,000,000	1,227,914	578,500	2,000,000	2,100,000	2,205,000
46	Library Services			10,000	275,105.00	530,530	500,000	525,000	551,250
	DEPARTMENT OF EDUCATION AND SPORTS								

	Revenue Stream	FY 2022/23		FY 2023/24		FY 2024/25 as at 3rd Quarter	FY 2025/26 Annual Target	FY 2026/27 Projections	FY 2027/28 Projections
	Own Source Revenue	**Target**	**Actual**	**Target**	**Actual**	**Kshs**	**Kshs**	**Kshs**	
47	Food Ration (KRT) Nursery School	400,000	294,700	400,000	135,200.00	304,450	400,000	420,000	441,000
48	Food Ration (Kingongo) Nursery School	308,066	270,550	308,066	198,000.00	99,600	308,000	323,400	339,570
49	Food Ration (Nyakinyua) Nursery School	434,276	307,750	434,276	233,300.00	76,410	434,000	455,700	478,485
50	Registration of School, Training/Learning Center Fee	-	-	0	0	-	-	0	0
51	Stadium Hire (Ruringu, Karatina etc.)	61,205	49,500	61,205	50,000.00	94,000	61,000	64,050	67,253
	DEPARTMENT OF COUNTY PUBLIC SERVICE MANAGEMENT, AND SOLID WASTE MANAGEMENT								
52	Public Toilets/Use of public toilets	149,145	106,000	149,145	97,035.00	219,555	149,000	156,450	164,273
53	Refuse Collection Fee/Tipping charges/Garbage Dumping Fee/waste disposal charges	50,000,000	30,666,200	49,764,155	38,608,790.00	24,937,230	50,000,000	52,500,000	55,125,000
	DEPARTMENT OF WATER IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE								
54	Sale of flowers, Plants, Firewood, Produce, etc.					-	50,000	52,500	55,125
55	Quarry /mining charges-annual license fee					-	100,000	105,000	110,250
56	Tree cutting permits					-	20,000	21,000	22,050
57	Polluters of Environment Penalties				10,000.00	16,000	50,000	52,500	55,125
58	Noise Regulation/Pollution	107,635	86,500	800,000	748,500.00	936,750	1,604,300	1,684,515	1,768,741
59	Exhauster Services Charge					-	-	0	0
60	Private borehole operators					-	50,000	52,500	55,125
61	Water bowser/water vendor licenses					-	-	0	0
	TOTAL LOCAL SOURCES	**800,000,000**	**610,737,309**	**800,000,000**	**667,120,608**	**461,330,831**	**800,000,000**	**840,000,000**	**882,000,000**

Appendix 2: County Budget Calendar

NO	ACTIVITY	RESPONSIBILITY	DEADLINE
1.	Preparation and issuance of a Budget circular setting out guidelines to be followed by all County Government entities in the budget process.	CECM Member for Finance and Economic Planning	30th August, 2024
2.	Preparation of the Annual Development Plan (FY 2025/2026)	County Treasury	25th August, 2024
3.	Submission of the ADP to Ex Com for approval	CECM Finance and Economic Planning	28th August, 2024
4.	Submission of the Annual Development Plan (FY 2025/2026) to the County Assembly for approval	County Treasury	30th August, 2024
5.	Draft County Budget Review and Outlook Paper (CBROP)2024	County Treasury	15th September, 2024
6.	Submission of the CBROP, 2024 to the County Executive Committee for approval	CECM Finance and Economic Planning	25th September, 2024
7.	Submission of the CBROP, 2024 to the County Assembly for approval	County Treasury	30th September, 2024
8.	Drafting of Departmental reports and budget proposals by Programme FY 2025/26	Departments/ County Entities.	20th November, 2024
9.	Submission of detailed draft departmental reports and budget proposals to County Treasury.	Departments/ County Entities.	5th December, 2024
10.	Public participation on County Fiscal Strategy Paper (CFSP) 2025, and budget for FY 2025/2026 (Public hearings)	County Treasury	15th January, 2025.
11.	Finalize preparation of the CFSP, 2025 and debt management strategy paper, (2023/24-2024/25)	County Treasury	17th February, 2025
12.	Submission of CFSP and debt management strategy paper to ExCom for approval	CECM Finance and Economic Planning	22nd February, 2025
13.	Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly	County Treasury	28th February, 2025
14.	Submission of the debt management strategy paper of the County Government over the medium term to the County Assembly	County Treasury.	28th February, 2025
15.	Departmental Submission of FY 2025/26 budget proposals (PBB and Itemized) to County Treasury	Departments (Chief Officers/Accounting officers)	15th March, 2025
16.	Consolidation of the Draft Budget Estimates	County Treasury	27th March, 2025
17.	Ex Com approval of the Draft Budget Estimates	CECM Finance and Economic Planning	15th April, 2025

NO	ACTIVITY	RESPONSIBILITY	DEADLINE
18.	Submission of draft County Budget estimates FY 2025/26 to the County Assembly	County Treasury	30th April, 2025
19.	Report of draft Budget estimates from the County Assembly to the CECM Finance and Eco. Planning.	The Clerk, County Assembly	15th May 2025
20.	Consolidation of the final County Budget Estimates FY 2025/26	County Treasury	30th May 2025
21.	Submission of Appropriation Bill 2025 to the County Assembly	CECM Finance and Economic Planning.	10th June, 2025
22.	FY 2025/26 Budget Statement and submission of the Finance Bill, 2023	CECM Finance and Economic Planning.	20th June, 2025
23.	Appropriation Bill 2025 passed	County Assembly	**30th June, 2025**

Appendix 3: Budget Stages and Stakeholder/Citizens Involvement

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