



REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYERI

FINANCIAL YEAR 2026/2027

APPROVED BUDGET ESTIMATES

PROGRAMME BASED BUDGET

JUNE, 2026

COUNTY VISION

A wealthy County with healthy and secure people for shared prosperity

COUNTY MISSION

To create, enhance and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open and inclusive government.

STRATEGIC OBJECTIVES

- Improve productivity in agriculture and overall food and nutrition security.
- Promote shared economic growth and job creation.
- Enhance good governance and active citizenry.
- Enhance basic infrastructure for effective service delivery.
- Promote climate action, environmental protection, and sustainable use of natural resources.
- Improve financial sustainability and resilience.
- Provide accessible, affordable, and quality health care services.
- Scale up institutional development, transformation, and innovation.
- Promote access to quality and affordable housing.
- Enhance the use of information and communications technology (ICT) and other innovations.

CORE VALUES

- **Patriotism** - Our devotion to the county and its aspirations will be manifested in what we say and what we do.
- **Innovativeness** - We nurture and support creativity and the development of new ideas, products, and processes in delivery of services.
- **Teamwork** - We deliberately work together, collaboratively and across sectors to deliver services to the citizens of Nyeri and win their approval.
- **Integrity** - We are open, honest, trustworthy, and transparent in always dealing with all our stakeholders and especially the citizenry.
- **Inclusivity** - We are committed to provide equal access to opportunities and resources to all citizens.
- **Accountability** - We honour our commitments to our stakeholders by doing what we say we will do.

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FORWARD

The 2026/2027 Budget Estimates represents a significant step forward in our commitment to fostering economic growth, fiscal responsibility, and sustainability in Nyeri County. It is framed under the theme "Consolidating gains under the Bottom-Up Economic Transformation Agenda for Inclusive Green Growth." This theme affirms our resolve to deepen the progress achieved so far while aligning our fiscal strategy with sustainability, climate resilience, and economic inclusivity. It is a commitment to leave no one behind.

This budget is not just a financial plan, but a strategic roadmap that aligns with our collective vision for the county, ensuring that our resources are allocated to the most impactful areas to improve the lives of our citizens. As we continue to navigate the challenges posed by global and local economic shifts, our focus remains steadfast on delivering development outcomes that enhance the well-being of every resident. This budget prioritizes critical sectors such as agriculture, infrastructure, health, and education, recognizing their central role in driving our county's economic recovery and long-term resilience.

Our budgeting process has been grounded in the principles of transparency and inclusivity. Through extensive public participation and consultations with various stakeholders, we have ensured that the budget reflects the needs and aspirations of our people. This collaborative approach has been crucial in creating a budget that is not only responsive to the immediate needs of our county but also forward-looking, with a strong focus on sustainable development and climate resilience.

Looking ahead, we are optimistic that the strategic investments outlined in this budget will not only sustain the momentum of the Bottom-Up Economic Transformation Agenda but will also position Nyeri County as a leader in climate change adaptation and sustainable development.

We remain committed to working together with all stakeholders to implement this budget effectively and ensure that Nyeri County continues to thrive.



Robert Thuo Mwangi

C.E.C.M - FINANCE, ECONOMIC PLANNING AND ICT

ACKNOWLEDGMENT

The preparation and successful completion of the budget estimates for 2026/2027 for Nyeri County would not have been possible without the hard work, dedication, and collaboration of numerous individuals and institutions. First, I would like to express my deep gratitude to the Governor of Nyeri County. His visionary leadership, commitment to public service, and unwavering focus on the development of our county have been the driving forces behind the formulation of this budget. His guidance has been invaluable in ensuring that this budget addresses the most pressing needs of our people while also setting the stage for future growth.

I would also like to acknowledge the significant contributions of the Members of the County Assembly, particularly those serving on the Budget and Appropriations Committee and the Finance and Economic Planning Committee. Their meticulous review, thoughtful recommendations, and steadfast support throughout the budgeting process have been instrumental in refining and finalizing this budget.

Special thanks go to the County Treasury team, whose expertise in financial management, data analysis, and economic forecasting has been crucial in the preparation of this budget. The departmental heads and their teams across all sectors have also played a vital role by providing the necessary inputs, insights, and data that have shaped the budget. Their hard work and commitment to excellence are greatly appreciated.

I would also like to extend my sincere thanks to our partners in the private sector, civil society, and development agencies. Their feedback, insights, and constructive engagement have enriched the budgeting process, ensuring that it is comprehensive and reflective of diverse perspectives.

Finally, I wish to express my deepest appreciation to the citizens of Nyeri County. Your active participation in the public consultations and your valuable feedback has been integral to the development of this budget. This budget reflects our collective aspirations and our shared commitment to the development of Nyeri County.

As we embark on the implementation phase, let us all remain committed to working together to ensure that the goals outlined in this budget are realized.



Zephaniah Mbaka

Chief Officer, Economic Planning, Budgeting, M&E

EXECUTIVE OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR

Part A. Vision

People oriented and transformative governance for results.

Part B. Mission

To provide overall leadership in governance and performance management of county resources for sustainable development and effective and efficient service delivery.

Part C. Performance Review including the major achievements for the period and expenditure trends.

The office has the responsibility of ensuring smooth, efficient and effective delivery of services to the public.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	128,863,962	128,111,250	99.42	20,000,000	1,123,180	5.62
2023/24	172,927,537	154,875,941	89.56	46,600,000	18,785,245	40.31
2024/25	169,351,070	155,968,890	92.10	43,854,087	40,916,785	93.30
Total	471,142,569	438,956,081	93.17	110,454,087	60,825,210	55.07

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Effectively and efficiently coordinating the management and administration of county affairs
- Creating intergovernmental liaison mechanism and people representation at national and international levels
- Ensuring effective and efficient service delivery
- Enhancing information collection and dissemination
- Ensuring compliance with the constitutional and legal requirements
- Effective and timely response to unforeseen happening and disaster management
- Development and implementation of policies and regulations

- Agenda setting in both the legislative and executive functions

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27.

- Downtime in end-to-end procurement process
- Failure by units to forward their requisition in time for initiation of procurement
- Inadequate financial resources

Major services/outputs to be provided in medium term period FY 2026/27 – 2028/29 and the inputs required

- Ensure efficiency in service delivery
- Enhance information collection and dissemination.
- Ensure compliance to the constitutional requirements.
- Effectively respond to unforeseen happenings.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Management and Co-ordination of county affairs	To ensure seamless county administration, performance management, legislative and policy development, and implementation for effective and efficient service delivery

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Management and Coordination of County Affairs						
SP 1.1 Management of County Affairs	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619
Total Expenditure of Programme 1	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	169,351,070	155,968,890	117,289,081	119,299,201	125,264,161	131,527,369
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies			50,000	50,000	52,500	55,125
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Management and Coordination of County Affairs						
Current Expenditure	169,351,070	155,968,890	117,289,081	119,299,201	125,264,161	131,527,369
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies	0	0	50,000	50,000	52,500	55,125

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619
Sub-Programme 1: Management of County Affairs						
Current Expenditure	169,351,070	155,968,890	117,289,081	119,299,201	125,264,161	131,527,369
Compensation to Employees	81,053,471	76,236,462	81,053,471	85,063,591	89,316,771	93,782,609
Use of goods and services	66,572,848	58,929,249	35,585,610	33,585,610	35,264,891	37,028,135
Current Transfers Govt. Agencies			50,000	50,000	52,500	55,125
Other Recurrent	21,724,751	20,803,179	600,000	600,000	630,000	661,500
Capital Expenditure	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Acquisition of Non-Financial Assets	43,854,087	40,916,785	27,000,000	26,500,000	27,825,000	29,216,250
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	213,205,157	196,885,675	144,289,081	145,799,201	153,089,161	160,743,619

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Office of the Governor and Deputy Governor		Governor	1	1	1	1	1	1
		Deputy Governor	1	1	1	1	1	1
		Chief of Staff	1	1	1	1	1	1
		Head of Performance Management/Resource mobilization	1	0	0	0	0	0
		Economic Advisor	1	0	0	0	0	0
		Legal Advisor	1	1	1	1	1	1
		Political/Tourism/Culture advisor	1	1	1	1	1	1
		Special Advisor	1	1	1	1	1	1
		Director Governor's Press	1	1	1	1	1	1
		Director Administration Services	1	1	1	1	1	1
		Deputy Director Administration Services	1	0	0	0	0	0
		Principal communication Officer	1	1	1	1	1	1
		Chief Protocol Officer	1	0	0	0	0	0
		Personal Assistants	2	2	2	2	2	2
		Liaison Office Manager/Senior public Relation	1	0	0	0	0	0
		Personal Secretaries	2	2	2	2	2	2
		Performance analysts	3	2	2	2	2	2
		Graphic Designer 1	1	0	0	0	0	0
		Graphic Designer	1	1	1	1	1	1
		Administration officer	1	0	0	0	0	0

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Principal clerical officer	1	0	0	0	0	0
		Chief Clerical Officer	2	1	1	1	1	1
		Human Resource officer 1	1	0	0	0	0	0
		Human Resource Officer	1	1	1	1	1	1
		Clerical Officers 1	2	0	0	0	0	0
		Clerical officer 11	2	0	0	0	0	0
		Transport officer	1	1	1	1	1	1
		Public Communication officer 1	1	0	0	0	0	0
		Public Communication Officers	2	1	1	1	1	1
		Public communication Officers	3	3	3	3	3	3
		Sound/Electrical Technician	1	1	1	1	1	1
		Executive Drivers	2	2	2	2	2	2
		Chief driver	1	0	0	0	0	0
		Senior driver	1	1	1	1	1	1
		Drivers	4	0	0	0	0	0
		Drivers	1	1	1	1	1	1
		Drivers	10	5	5	5	5	5
		Messenger/Tea-Girl	2	2	2	2	2	2
		Cooks	2	2	2	2	2	2
		Gardeners	2	2	2	2	2	2
		Cooks	2	2	2	2	2	2
		Support staff	5	0	0	0	0	0
		Support Staff	5	4	4	4	4	4

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Senior Ward Administrators	19	19	19	19	19	19
		Sub-County Administrators	8	8	8	8	8	8
		Ward Administrators	30	30	30	30	30	30
		Casual Labourers						
		Promotions of Staff						
		Total Funded Positions	135	102	102	102	102	102

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Management and Co-ordination of County Affairs									
Outcome: Smooth, efficient and effective delivery of services to the public for social economic development									
SP 1: Management of County Affairs	Governor's Office	Public Engagement forums	No. of forums	300	349	250	300	310	316
		Projects initiated	No. of projects initiated	0	0	1	1	2	3

OFFICE OF THE COUNTY SECRETARY/HEAD OF COUNTY PUBLIC SERVICE

Part A. Vision

To lead the management of a public service able to effectively deliver on the Government objectives.

Part B. Mission

To provide the Governor and his Executive Secretaries (cabinet) with sound policy advice and support and promote a whole-of-government approach resulting in improved governance for the benefit of the County.

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

The Mandate of the Office of County Secretary is to coordinate and facilitate the business of the County Government of Nyeri generally and to support the effective functioning of the Executive Committee specifically. The Office also ensures an adequate degree of inter-departmental consultation on proposals for Executive Committee, manages the quality and content of information reaching the Executive Committee and Executive Committees by reviewing all materials in advance and briefing the Governor on key issues coming to the Executive Committee.

As Head of the County Public Service, the Office provides stewardship to the overall County performance and related county-wide governance systems. The Office of the County Secretary currently has four directorates under it which are: Public Administration, Alcoholic Drinks Control, Civic Engagement & Public Participation and Inspectorate Unit.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	314,688,074	312,926,044	99.44	45,546,256	45,040,067	98.89
2023/24	143,059,031	132,669,498	92.74	14,250,000	13,285,435	93.23
2024/25	344,641,054	341,162,652	98.99	7,011,669	6,823,043	97.31
Total	802,388,159	786,758,194	98.05	66,807,925	65,148,545	97.52

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

The Office within the FY 2025/2026 managed to effectively organize the business of the Executive Committee, communicating, and following up on implementation of Cabinet decisions as well as coordinating inter-departmental and county organs communication. This has immensely contributed to the creation of sound operational systems, policies and strategies for better governance and performance of the County.

In the year under review, the office managed to construct a security perimeter wall at Karatina Sub County and repair the Nyeri Town Hall boundary wall all aimed at providing a secure working environment for county staff. The office further procured office equipment for Ward Offices in order to improve the working environment for our staff.

Under the Public Administration Unit, the Office managed to coordinate public participation exercise in preparation for various county programs including preparation of the County Fiscal

Strategy Paper 2024/2025 and Elimu Fund exercise. The enforcement unit was engaged in revenue enhancement activities across the county.

The Office through the directorate of Alcohol has also managed to facilitate the control, regulation and licensing of alcoholic drinks outlets and following the roll out of the new alcohol licensing laws the Unit was targeting to collect over Ksh 70,000,000 (seventy million).

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

The Major outputs expected in the MTEF period FY 2026/27 – 2028/29 is improved workspace for sub county and Ward Officers, enhanced performance development, monitoring and evaluation for improved efficiency, enhanced civic education, better policy formulation and dissemination. For effective performance of the County Public Service, the County Secretary's Office is also expected to provide leadership to public sector transformation initiatives.

Constraints and challenges in budget implementation

- Delayed Exchequer releases
- Inadequate budgetary provision
- Staff capacity challenges

Part D: Program Objectives

S/No.	Programme	Strategic Objective
1.	Coordination of County Functions and Public Service Management	- To facilitate efficient and effective organization of Government business and communication of policies and other decisions of the Executive Committee - To lead the public sector in delivering government's priorities in a responsive, timely, efficient, and effective manner through creation of an enabled and robust public service - To facilitate efficient and effective coordination of Government business at Sub County Level
2.	Community Sensitization, Education and Public Participation	- To coordinate public participation and civic education at the sub county and Ward Level - To facilitate the control, regulation, and licensing of alcoholic drinks outlets.

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29(Kshs)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Coordination of County Functions and Public Service Management						
SP 1.1 Administration,	349,780,990	346,313,716	376,844,758	346,485,827	363,810,118	382,000,624

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
planning and support services						
Total Expenditure of Programme 1	349,780,990	346,313,716	376,844,758	346,485,827	363,810,118	382,000,624
Programme 2: Community Sensitization, Education and Public Participation						
SP 2.1 Civic Education and Public Participation	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Total Expenditure of Programme 2	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Total Expenditure of Vote	351,652,723	347,985,695	384,846,491	351,229,560	368,791,038	387,230,590

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	344,641,054	341,162,652	381,346,491	341,729,560	358,816,038	376,756,840
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	231,687,217	229,720,565	270,142,654	235,142,654	246,899,787	259,244,776
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	351,652,723	347,985,695	384,846,491	351,229,560	368,791,038	387,230,590

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Coordination of County Functions and Public Service Management						
Current Expenditure	342,769,321	339,490,673	373,344,758	336,985,827	353,835,118	371,526,874
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	229,815,484	228,048,586	262,140,921	230,398,921	241,918,867	254,014,810
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	349,780,990	346,313,716	376,844,758	346,485,827	363,810,118	382,000,624

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Sub-Programme 1: Administration, planning and support services						
Current Expenditure	342,769,321	339,490,673	373,344,758	336,985,827	353,835,118	371,526,874
Compensation to Employees	108,803,837	107,297,088	108,803,837	104,186,906	109,396,251	114,866,064
Use of goods and services	229,815,484	228,048,586	262,140,921	230,398,921	241,918,867	254,014,810
Current Transfers Govt. Agencies	4,000,000	4,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Other Recurrent	150,000	144,999	400,000	400,000	420,000	441,000
Capital Expenditure	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750
Acquisition of Non-Financial Assets	7,011,669	6,823,043	3,500,000	9,500,000	9,975,000	10,473,750
Capital Transfers to Government Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure	349,780,990	346,313,716	376,844,758	346,485,827	363,810,118	382,000,624
Programme 2: Community Sensitization, Education and Public Participation						
Current Expenditure	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Compensation to Employees						
Use of goods and services	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Current Transfers Govt. Agencies						
Other Recurrent						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Sub-Programme 2: Civic Education and Public Participation						
Current Expenditure	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Compensation to Employees						
Use of goods and services	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	1,871,733	1,671,979	8,001,733	4,743,733	4,980,920	5,229,966

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure of the Vote....	351,652,723	347,985,695	384,846,491	375,229,560	393,991,038	413,690,590

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Secretary	Headquarters	County Secretary	1	1	1	1	1	1
		Chief Officer	1	-				
		Director Public Administration	1	1	1	1	1	1
		Deputy Director	8	7	7	7	7	7
		Senior Administrative officer	7	6	6	6	6	6
		Cabinet (EXCOM) support services Officer	1	-	-	-	-	-
		Secretary	1	1	1	1	1	1
		Secretary	2	2	2	2	2	2
		Office Administrator	1	1	1	1	1	1
		Driver	5	3	3	3	3	3
		Support Staff	10	2	2	2	2	2
		Clerical Officer	2	2	2	2	2	2
		Clerical Officer	2	2	2	2	2	2
		Fleet/logistics Officer	1	1	1	1	1	1
	Public Administration	Sub County / Ward Administrators	8	7	7	7	7	7
			8	2	2	2	2	2
			30	4	4	4	4	4
			0	5	5	5	5	5
		Inspectorate Officers	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
			2	1	1	1	1	1
			3	2	2	2	2	2
			8	8	8	8	8	8
			100	35	35	35	35	35
			0	56	56	56	56	56
			0	10	10	10	10	10
	Civic Unit	Civic Unit Administrators	4	1	1	1	1	1
	ADCM Unit	Director	1	1	1	1	1	1
		Alcohol Administrators	4	1	1	1	1	1
	Total Funded Positions							

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27 - 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme1: Coordination of County Functions and Public Service Management									
Outcome: A well capacitated workforce delivering services in an efficient and effective manner.									
SP 1: Administration , Planning and Support Services	County Secretary	ExCom Meetings	No. of meetings	28	22	20	25	26	27
		Staff trainings	No. of training /retreats/meetings	4	2	4	6	6	6
		Policy Analysis	No. of Policies developed	4	2	2	4	4	4
		Constructed staff parking area	No. of constructed staff parking area	0	0	1	1	0	0

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028 /29
Name of Programme 2: County Government Administration and Field Services									
Outcome: Efficient Administrative and Field and services									
SP 2.1 Civic Education and Public Participation	Civic Education	Informed and active citizenry	No. of public forums	0	0	0	5	6	6

FINANCE, ECONOMIC PLANNING AND ICT

Part A. Vision

A leading sector in monitoring, evaluating, and overseeing the management of public finances and economic affairs of the county

Part B. Mission

To provide overall leadership and policy direction in resource mobilization, management, and accountability for quality public service delivery.

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

Mandate of the Department

- Developing and implementing financial and economic policies in the county.
- Coordinating implementation of the county budget.
- Mobilizing resources for funding budgetary requirements. Putting in place mechanisms to raise revenue and resources
- Public debt management.
- Consolidating annual appropriation accounts and other financial statements
- Custodian of county government assets.
- Ensuring prudent management and control of finances.
- Promoting efficient and effective use of county budgetary resources.
- Monitoring county government entities for compliance and effective management of funds.
- Developing capacity for efficient, effective and transparent financial management.
- Monitoring, evaluating and reporting on implementation of county projects

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	766,845,727	642,453,131	83.78	250,229,574	110,866,278	44.31
2023/24	879,396,663	814,707,701	92.64	66,662,775	46,719,795	70.08
2024/25	635,151,076	591,114,897	93.07	22,135,334	20,995,324	94.85
Total	2,281,393,466	2,048,275,729	89.78	339,027,683	178,581,397	52.67

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Preparation, submission and enactment of the Finance Bill, 2025.
- Preparation of the Approved County Integrated Development Plan 2023-2027
- Preparation of the draft Annual Development Plan for the FY 2025/26.
- Preparation and submission of the Quarterly Budget Implementation and Financial Reports:
- Preparation and submission of the County Budget Review and Outlook Paper (CBROP), 2024.
- Preparation and submission of the County Fiscal Strategy Paper, 2025.
- Preparation and submission of financial statements for 2024/2025
- Preparation and submission of quarterly financial statements for the FY 2024/2025
- The county treasury has promptly and effectively continued to pay and clear outstanding pending bills

Constraints and challenges in budget implementation and how they will be addressed

- High wage-bill that has remained a major constraint in relation to resources available for development and capital projects. The county will continue to explore ways of managing its spiraling wage bill without affecting delivery of critical services such as undertaking capacity gaps and skills assessments.
- The roll-out of the e-Government Procurement Kenya and the ensuing challenges has impacted majorly on the delivery of services since no procurement has taken place during the period under review. We hope that the National Treasury will address the existing hindrances to ensure full and seamless implementation and capacity building on the same.
- Limited capacity within the community to actively participate in development activities prioritization. In 2026/2027 more emphasis will be put on common interest groups and stakeholders to improve community prioritization of development needs.
- Strained budgetary provision. In FY 2026/2027 focus will be directed towards mechanisms to increase and enhance local revenue as well as seeking support from development partners.

- Non adherence to budget preparation and implementation guidelines by departments and other spending units. Capacity building and training programmes will be up scaled in the coming financial year to ensure compliance with the fiscal responsibility principles

Major services/outputs to be provided in medium term period 2026/27 – 2028/29 and the inputs required

- Enhancing the involvement of stakeholders in county economic planning and budgeting
- Strengthen the newly established County Budget and Economic Forum
- Establish an integrated county M & E system and strengthen the M&E unit.
- Strengthen and enhance the dissemination and feedback mechanism.
- Enforce compliance to PFMA, 2012, PP&ADA, 2015 and other statutes governing public finance management
- Timely preparation of the annual budgeting, economic planning documents and financial statements.
- Enhancing and continuous capacity building of the County Audit Committee.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	Executive Services	To ensure efficiency in departmental administration, policy development and implementation
P2	Public Financial Management	To ensure prudence and efficient use of financial resources.
P3	Economic Planning and Policy Formulation	To ensure quality economic and financial policies and planning documents
P4	ICT Infrastructure and Support Services	To enhance county ICT infrastructure, facilitate effective government communication and enable efficient connectivity of all county installations.

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Executive services						
SP 1.1 Administration and personnel services	518,028,602	498,189,065	484,558,360	535,223,815	561,985,006	590,084,256
Total Expenditure of Programme 1	518,028,602	498,189,065	484,558,360	535,223,815	561,985,006	590,084,256

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 2: Public Financial Management						
SP 2.1 Financial Accounting	15,106,200	14,982,630	13,301,400	15,173,200	15,931,860	16,728,453
SP 2.2 Procurement compliance and reporting	17,774,304	17,021,149	9,102,000	8,736,184	9,172,993	9,631,643
SP 2.3 Internal Audit	7,758,700	7,727,230	7,159,800	6,490,538	6,815,065	7,155,818
SP 2.4 Budget Preparation, Coordination and Management			2,000,000	3,586,291	3,765,606	3,953,886
SP 2.5 Revenue Management	56,006,236	49,699,570	19,583,436	16,814,885	17,655,629	18,538,411
Total Expenditure of Programme 2	96,645,440	89,430,579	51,146,636	50,801,098	53,341,153	56,008,211
Programme 3: Economic Planning and Policy Formulation						
SP 3.1 Monitoring and Evaluation	3,700,000	3,639,420	0	2,341,285	2,458,349	2,581,267
SP 3.2 Economic Planning and Policy Formulation	17,640,330	16,144,395	13,490,400	13,219,165	13,880,123	14,574,129
Total Expenditure of Programme 3	21,340,330	19,783,815	13,490,400	15,560,450	16,338,473	17,155,396
Programme 4: ICT Infrastructure and Support Services						
SP 4.1 ICT Development	5,467,575	5,555,943	6,567,575	5,304,302	5,569,517	5,847,993
Total Expenditure of Programme 4	5,467,575	5,555,943	6,567,575	5,304,302	5,569,517	5,847,993
Programme 5: Resource Mobilization and Donor Support						

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
SP 5.1 Donor Support Services	15,804,463	13,969,864				
Total Expenditure of Programme 5	15,804,463	13,969,864				
Total Expenditure of the Vote	657,286,410	626,929,266	555,762,971	606,889,665	637,234,148	669,095,856

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	635,151,076	605,933,942	535,713,381	583,840,073	613,032,077	643,683,680
Compensation to Employees	289,217,773	288,584,937	259,331,489	298,379,396	313,298,366	328,963,284
Use of goods and services	201,578,203	183,926,683	113,121,892	112,167,792	117,776,182	123,664,991
Current Transfers Govt. Agencies	0	0	0	0	0	0
Other Recurrent	144,355,100	133,422,322	163,260,000	173,292,885	181,957,529	191,055,406
Capital Expenditure	22,135,334	20,995,324	20,049,590	23,049,592	24,202,072	25,412,175
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	4,800,000	5,040,000	5,292,000
Capital Transfers to Government Agencies						
Other Development				18,249,592	19,162,072	20,120,175

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure of Vote	657,286,410	626,929,266	555,762,971	606,889,665	637,234,148	669,095,856

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Executive Services						
Current Expenditure	495,893,268	477,193,741	464,508,770	512,174,223	537,782,934	564,672,081
Compensation to Employees	287,931,489	287,704,567	258,931,489	298,379,396	313,298,366	328,963,284
Use of goods and services	67,196,779	59,330,366	45,357,281	43,574,827	45,753,568	48,041,247
Current Transfers Govt. Agencies						
Other Recurrent	140,765,000	130,158,808	160,220,000	170,220,000	178,731,000	187,667,550
Capital Expenditure	22,135,334	20,995,324	20,049,590	23,049,592	24,202,072	25,412,175
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	4,800,000	5,040,000	5,292,000
Capital Transfers to Government Agencies				18,249,592	19,162,072	20,120,175
Other Development						
Total Expenditure	518,028,602	498,189,065	484,558,360	535,223,815	561,985,006	590,084,256
Sub-Programme 1.1: Administration and personnel services						
Current Expenditure	495,893,268	477,193,741	464,508,770	512,174,223	537,782,934	564,672,081

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Compensation to Employees	287,931,489	287,704,567	258,931,489	298,379,396	313,298,366	328,963,284
Use of goods and services	67,196,779	59,330,366	45,357,281	43,574,827	45,753,568	48,041,247
Current Transfers Govt. Agencies						
Other Recurrent	140,765,000	130,158,808	160,220,000	170,220,000	178,731,000	187,667,550
Capital Expenditure	22,135,334	20,995,324	20,049,590	23,049,592	24,202,072	25,412,175
Acquisition of Non-Financial Assets	22,135,334	20,995,324	20,049,590	4,800,000	5,040,000	5,292,000
Capital Transfers to Government Agencies				18,249,592	19,162,072	20,120,175
Other Development						
Total Expenditure	518,028,602	498,189,065	484,558,360	535,223,815	561,985,006	590,084,256
Programme 2: Public Financial Management						
Current Expenditure	96,645,440	89,430,579	51,146,636	50,771,098	53,309,653	55,975,136
Compensation to Employees	1,286,284	880,370	400,000			
Use of goods and services	93,568,456	87,064,515	48,556,636	48,588,213	51,017,624	53,568,505
Current Transfers Govt. Agencies						
Other Recurrent	1,790,700	1,485,694	2,190,000	2,182,885	2,292,029	2,406,631
Capital Expenditure						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	96,645,440	89,430,579	51,146,636	50,771,098	53,309,653	55,975,136
Sub-Programme 2.1 Financial Accounting						
Current Expenditure	15,106,200	14,982,630	13,301,400	13,031,200	13,682,760	14,366,898
Compensation to Employees						
Use of goods and services	14,956,200	14,833,130	12,901,400	12,731,200	13,367,760	14,036,148
Current Transfers Govt. Agencies						
Other Recurrent	150,000	149,500	400,000	300,000	315,000	330,750
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	15,106,200	14,982,630	13,301,400	13,031,200	13,682,760	14,366,898
Sub-Programme 2.2 Procurement compliance and reporting						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	17,774,304	17,021,149	9,102,000	8,953,184	9,400,843	9,870,885
Compensation to Employees						
Use of goods and services	17,374,304	16,891,349	8,062,000	7,823,184	8,214,343	8,625,060
Current Transfers Govt. Agencies						
Other Recurrent	400,000	129,800	1,040,000	1,130,000	1,186,500	1,245,825
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	17,774,304	17,021,149	9,102,000	8,953,184	9,400,843	9,870,885
Sub-Programme 2.3 Internal Audit						
Current Expenditure	7,758,700	7,727,230	7,159,800	7,020,538	7,371,565	7,740,143
Compensation to Employees						
Use of goods and services	7,619,000	7,587,800	6,879,800	6,740,538	7,077,565	7,431,443
Current Transfers Govt. Agencies						
Other Recurrent	139,700	139,430	280,000	280,000	294,000	308,700
Capital Expenditure						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	7,758,700	7,727,230	7,159,800	7,020,538	7,371,565	7,740,143
Sub-Programme 2.4 Budget Preparation, Coordination and Management						
Current Expenditure			2,000,000	3,586,291	3,765,606	3,953,886
Compensation to Employees						
Use of goods and services			2,000,000	3,586,291	3,765,606	3,953,886
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure			2,000,000	3,586,291	3,765,606	3,953,886
Sub-Programme 2.5 Revenue Management						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	56,006,236	49,699,570	19,583,436	18,179,885	19,088,879	20,043,323
Compensation to Employees	1,286,284	880,370	400,000			
Use of goods and services	53,618,952	47,752,236	18,713,436	17,707,000	18,592,350	19,521,968
Current Transfers Govt. Agencies						
Other Recurrent	1,101,000	1,066,964	470,000	472,885	496,529	521,356
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	56,006,236	49,699,570	19,583,436	18,179,885	19,088,879	20,043,323
Programme 3: Economic Planning and Policy Formulation						
Current Expenditure	21,340,330	19,783,815	13,490,400	14,952,450	15,700,073	16,485,076
Compensation to Employees						
Use of goods and services	20,790,330	19,394,395	13,490,400	14,752,450	15,490,073	16,264,576
Current Transfers Govt. Agencies						
Other Recurrent	550,000	389,420		200,000	210,000	220,500
Capital Expenditure						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	21,340,330	19,783,815	13,490,400	14,952,450	15,700,073	16,485,076
Sub-Programme 3.1 Monitoring and Evaluation						
Current Expenditure	3,700,000	3,639,420		2,033,285	2,134,949	2,241,697
Compensation to Employees						
Use of goods and services	3,300,000	3,250,000		1,833,285	1,924,949	2,021,197
Current Transfers Govt. Agencies						
Other Recurrent	400,000	389,420		200,000	210,000	220,500
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	3,700,000	3,639,420	0	2,033,285	2,134,949	2,241,697
Sub-Programme 3.2 Economic Planning and Policy Formulation						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	17,640,330	16,144,395	13,490,400	12,919,165	13,565,123	14,243,379
Compensation to Employees						
Use of goods and services	17,490,330	16,144,395	13,490,400	12,919,165	13,565,123	14,243,379
Current Transfers Govt. Agencies						
Other Recurrent	150,000					
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	17,640,330	16,144,395	13,490,400	12,919,165	13,565,123	14,243,379
Programme 4: ICT Infrastructure and Support Services						
Current Expenditure	5,467,575	5,555,943	6,567,575	6,234,302	6,546,017	6,873,318
Compensation to Employees						
Use of goods and services	4,218,175	4,167,543	5,717,575	5,544,302	5,821,517	6,112,593
Current Transfers Govt. Agencies						
Other Recurrent	1,249,400	1,388,400	850,000	690,000	724,500	760,725
Capital Expenditure						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	5,467,575	5,555,943	6,567,575	6,234,302	6,546,017	6,873,318
Sub-Programme 4.1 ICT Development						
Current Expenditure	5,467,575	5,555,943	6,567,575	6,234,302	6,546,017	6,873,318
Compensation to Employees						
Use of goods and services	4,218,175	4,167,543	5,717,575	5,544,302	5,821,517	6,112,593
Current Transfers Govt. Agencies						
Other Recurrent	1,249,400	1,388,400	850,000	690,000	724,500	760,725
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	5,467,575	5,555,943	6,567,575	6,234,302	6,546,017	6,873,318

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure for the Vote	641,481,947	612,959,402	555,762,971	603,889,665	634,084,148	665,788,356

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Finance, Economic Planning and ICT	Finance Headquarters	CECM	1	1	1	1	1	1
		Chief Officer	2	0	2	2	2	2
	Accounting	Director of Accounting Services & Financial Reporting	2	2	2	2	2	2
		Deputy Director/ Senior Assistant Accountant General	3	2	2	2	2	2
		Assistant Director/ Assistant Accountant General	4	2	2	2	2	2
		Principal Accountant	4	2	2	2	2	2
		Chief Accountant	4	2	2	2	2	2
		Senior Accountant	10	3	3	3	3	3
		Accountant I	15	10	10	10	10	10
		Accountant II	21	7	7	7	7	7
	Revenue	Director Revenue	1	1	1	1	1	1
		Deputy Director Revenue	1	1	1	1	1	1
		Principal Accountant	1	0	0	0	0	0
		Accountant I	3	3	3	3	3	3
		Accountant II	8	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Internal Audit	Director Internal Audit	1	1	1	1	1	1
		Deputy Director Internal Audit	1	0	0	0	0	0
		Assistant Director of Internal Audit	2	2	2	2	2	2
		Principal Auditor	4	1	1	1	1	1
		Chief Internal Auditor	2	0	0	0	0	0
		Senior Internal Auditor	2	0	0	0	0	0
		Internal Auditor I	4	0	0	0	0	0
		Internal Auditor II	4	2	2	2	2	2
	Supply Chain Management	Director, Supply Chain Management Services	1	1	1	1	1	1
		Senior Assistant Director, Supply Chain Management Services	3	1	1	1	1	1
		Assistant Director Supply Chain Management Services	3	2	2	2	2	2
		Principal Supply Chain Management Officer	5	3	3	3	3	3
		Chief Supply Chain Management Officer	2	2	2	2	2	2
		Senior Supply Chain Management Officer	6	0	0	0	0	0
		Supply Chain Management Officer I	11	7	7	7	7	7

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Supply Chain Management Officer II	10	4	4	4	4	4
		Principal Supply Chain Management Assistant	3	1	1	1	1	1
		Chief Supply Chain Management Assistant	4	2	2	2	2	2
		Senior Supply Chain Management Assistant	3	2	2	2	2	2
		Supply Chain Management Assistant I	2	1	1	1	1	1
		Supply Chain Management Assistant II	9	1	1	1	1	1
		Supply Chain Management Assistant III	14	11	11	11	11	11
		Supply Chain Management Assistant IV	3	3	3	3	3	3
	Economic Planning, Budgeting, Monitoring and Evaluation	Director of Economic Planning, Budgeting, Monitoring and Evaluation	1	1	1	1	1	1
		Deputy Chief Economist	1	0	0	0	0	0
		Principal Economist	2	1	1	1	1	1
		Senior Economist/ Statistician I	2	0	0	0	0	0
		Senior Economist II	2	0	0	0	0	0
		Economist I	3	0	0	0	0	0

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Economist II	9	3	3	3	3	3
	Information and Communication Technology	Director ICT	1	1	1	1	1	1
		Deputy Director ICT	0	0	0	0	0	0
		Assistant Director ICT	3	1	1	1	1	1
		Principal ICT Officer	4	4	4	4	4	4
		Chief ICT Officer	0	0	0	0	0	0
		Senior ICT Officer	2	0	0	0	0	0
		ICT Officer I	5	5	5	5	5	5
		ICT Officer II	0	0	0	0	0	0
	Finance Headquarters	Human Resource Assistant	1	1	1	1	1	1
		Principal Assistant Office Administrator	2	0	0	0	0	0
		Chief Assistant Office Administrator	2	2	2	2	2	2
		Senior Assistant Office Administrator	3	2	2	2	2	2
		Assistant Office Administrator I	3	1	1	1	1	1
		Assistant Office Administrator II	4	0	0	0	0	0
		Assistant Office Administrator III	4	0	0	0	0	0
		Principal Clerical Officer	15	9	9	9	9	9
		Chief Clerical Officer	6	4	4	4	4	4
		Senior Clerical Officer	9	0	0	0	0	0
		Clerical Officer I	23	4	4	4	4	4
		Clerical Officer II	43	13	13	13	13	13

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Clerical Officer III	45	43	43	43	43	43
		Principal Driver	2	1	1	1	1	1
		Chief Driver	0	0	0	0	0	0
		Senior Driver	1	0	0	0	0	0
		Driver I	4	1	1	1	1	1
		Driver II	12	1	1	1	1	1
		Driver III	20	11	11	11	11	11
		Senior Principal Library Assistant	1	1	1	1	1	1
		Library Assistant II	2	0	0	0	0	0
		Library Assistant III	2	0	0	0	0	0
		Principal Records Management Officer	1	0	0	0	0	0
		Chief Records Management Officer	0	0	0	0	0	0
		Senior Records Management Officer	1	0	0	0	0	0
		Records Management Officer I	1	1	1	1	1	1
		Records Management Officer II	2	0	0	0	0	0
		Records Management Officer III	2	0	0	0	0	0
		Cleaning/Support Staff supervisor I	2	0	0	0	0	0
		Cleaning/Support Staff supervisor IIA	1	0	0	0	0	0
		Cleaning Supervisor IIB/Support Staff Supervisor	52	36	36	36	36	36
		Cleaning Supervisor III/Senior Support	60	12	12	12	12	12

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Staff/Senior Sanitary Cleaner						
		Support Staff I/Sanitary Cleaner I	4	2	2	2	2	2
		Support Staff II/Sanitary Cleaner II	0	0	0	0	0	0
		Support Staff III/Sanitary Cleaner III	0	0	0	0	0	0
	Local Authority Staff	Assistant Administrative Officer	1	1	1	1	1	1
		Assistant Administrative Officer	1	1	1	1	1	1
		Senior Clerical Officers (Defunct)	1	1	1	1	1	1
		Clerical Officers I(Defunct)	2	2	2	2	2	2
		Clerical Officer III /Revenue Clerks	2	2	2	2	2	2
		Clerical Officer IV/Revenue Clerks	17	17	17	17	17	17
		Junior Clerical	1	1	1	1	1	1
		Superintendent (Building)	1	1	1	1	1	1
		Senior Meter Reader	1	1	1	1	1	1
		Animal Health assistant	1	1	1	1	1	1
		Copy Typist (Defunct)	1	1	1	1	1	1
		Artisan	1	1	1	1	1	1
		Junior/ Senior Market master	3	3	3	3	3	3

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Snr. Messenger	1	1	1	1	1	1
		Abattoir Ass. 3	1	1	1	1	1	1
		Senior Office Messenger	1	1	1	1	1	1
		Snr. Market Attendant	2	2	2	2	2	2
		Driver	1	1	1	1	1	1
		Support Staff I	22	22	22	22	22	22
		Support Staff II	8	8	8	8	8	8
		Support Staff	1	1	1	1	1	1
		Senior Market Attendant	1	1	1	1	1	1
	Total Funded Positions		615	316	318	318	318	318

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Program me	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Executive Services									
Outcome: Efficiency and effectiveness in delivery of services									
SP 1: Administration and Personnel Services	Headquarters	Timely implementation of programmes and projects	Percentage of projects and programmes implemented within stipulated time	100%	90%	70%	75%	80%	85%
Name of Programme: Public Financial Management									

Program me	Delivery Unit	Key Outputs (KO)	Key Performan ce Indicators (KPIs)	Target 2024/ 25	Actual Achievem ent 2024/25	Target (Baseli ne) 2025/2 6	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
Outcome: To ensure prudence in management of public funds									
SP 1: Financial Accounting	PFM	Financial Reports	Number of financial reports	4	4	4	4	4	4
SP 2: Procurement Compliance and Reporting		Compliance with rules and regulations	Rate of projects and programmes implementation and reports presented	95%	100%	95%	98%	100%	100%
SP: 3 Internal Audit		Prudent utilization of resources	No. of management issues raised	0	0	9	6	4	2
SP 4: Revenue Management		Increased revenue collection	% increase in revenue collection	5	2.5	5	5	5	5
SP 5: Budget Preparation, Coordination and Management		Effective management of the budget process	Timely preparation and submission of key budget documents	100%	100%	100%	100%	100%	100%
Name of Programme: Economic Planning and Policy Formulation									
Outcome: To link economic planning to budget preparation and implementation									
SP 1: Economic Planning and Policy	Economic Planning	Effective management of the budget process	Percentage of reports produced on time	100%	100%	100%	100%	100%	100%

Program me	Delivery Unit	Key Outputs (KO)	Key Performan ce Indicators (KPIs)	Target 2024/ 25	Actual Achievem ent 2024/25	Target (Baseli ne) 2025/2 6	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
Formulation		Timely M&E reports	Percentage of reports produced on time	100%	100%	100%	100%	100%	100%
		Production of planning and policy documents	No. of planning documents and policies produced	7	7	7	7	7	7
Name of Programme: ICT Infrastructure and Support Services									
Outcome: Enhanced service delivery									
SP 1: ICT Developm ent	ICT	ICT developme nt and adoption	Enhanced service delivery	100%	100%	100%	100%	100%	100%

LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

Part A. Vision

Functional human settlements that support economic prosperity and sustainable optimal land use.

Part B. Mission

To promote efficient and optimal land use through physical planning, efficient land administration and sustainable use of land resource.

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

The Mandate of the Department is as follows:

- Physical and land use planning strategies to promote sustainable rural and urban development
- Promotion and facilitation of development of decent housing in sustainable environment
- Provision of efficient land and property management for effective county land documentation and land/ or property valuation

- Enhancement of security of land tenure through land surveying and mapping

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	50,452,583	46,481,047	92.13	234,778,175	132,697,778	56.52
2023/24	95,478,643	88,350,135	92.53	295,211,992	265,202,796	89.83
2024/25	84,880,179	84,386,213	99.42	438,337,861	343,948,424	78.47
Total	230,811,405	219,217,395	94.98	968,328,028	741,848,998	76.61

Major achievements based on the planned outputs/services for the Financial Years 2022/23 - 2024/25 Budget.

- Completion of the Nyeri County Spatial plan.
- Completion of the Nyeri town main transport terminus.
- training Redeployment and training of traffic marshals.
- Upgrading of municipal roads.
- Completion of Naromoru and Mukurwe-ini Local Physical and Land Use Development Plans.
- Approval of Marua and Ihururu Local Physical and Land Use Development Plans.
- Planning and survey of Ngooru, Githakwa, Ruthagati and Hubuini villages.
- Picking of Ihwa village.
- Preparation of a Base Plans for Ihwa, Warazo, Mutonga, Mutathiini, Munungaiini, Ruthagati, Ngorano, Ngandu, Iruri and Muirungi village.
- Planning and Survey of Thunguma, Gakanga, Kiamwangi, Ihururu, Kiandere, Uaso-Nyiro, Chieni, Ngaini, Witima, Karundu, Kihome, Waraza, Njigari, Gikoe, and Githiru villages.
- Construction of a GIS office Block at Municipal yard
- Initiated phase 1 of the Electronic Development application and approval system (eDAMS) and County Land Information Management System (CLIMS)
- Establishment of valuation court to address objections raised for implementation of the Valuation Roll, 2019
- Installation of 30M high masts in the 5 settlements under the small works – KISIP II.
- Ongoing major infrastructure upgrading in 5 settlements - KISIP II

Constraints and challenges in budget implementation and how they will be addressed

- Land disputes and litigation delaying the project implementation period - The county to utilize the recent establishment County Physical planning Liaison committee
- Delay and inadequate disbursements - Timely disbursement of funds.
- Inadequate funds to address major issues on removal of asbestos from County housing units.
- Inadequate technical staff to carry out critical operations in the department.

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

- Improved service delivery and security of government documents.
- Improved living standards for tenants living in county government units after undertaking maintenance.
- Efficiency in survey and planning exercises.
- Completion of all ongoing works.

Part D: Programme Objectives

	Programme	Strategic Objectives
1.	Physical planning services	To provide physical and land use planning strategies for promoting sustainable rural and urban development
2.	Land Policy and Planning	To enhance security of land tenure through land surveying and mapping
3.	Housing Development and Human Settlement	To promote and facilitate the development of decent housing in a sustainable environment

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29(Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Physical planning services						
SP 1.1 Administration and personnel services	515,415,997	420,664,049	91,980,122	167,957,028	176,354,879	185,172,623
Total Expenditure of Programme 1	515,415,997	420,664,049	91,980,122	167,957,028	176,354,879	185,172,623
Programme 2: Land Policy and Planning						
SP 2.1 Land Policy Formulation	5,044,443	4,927,562	4,565,957	32,448,975	34,071,424	35,774,995

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure of Programme 2	5,044,443	4,927,562	4,565,957	32,448,975	34,071,424	35,774,995
Programme 3: Housing Development and Human Settlement						
SP 3.1 Building Construction Services	2,757,600	2,743,026	2,425,100	6,654,500	6,987,225	7,336,586
Total Expenditure of Programme 3	2,757,600	2,743,026	2,425,100	6,654,500	6,987,225	7,336,586
Total Expenditure for the Vote	523,218,040	428,334,637	98,971,179	207,060,503	217,413,528	228,284,205

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	84,880,179	84,386,213	81,471,179	83,660,503	87,843,528	92,235,705
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086
Use of goods and services	20,416,817	19,925,278	17,007,817	16,007,817	16,808,208	17,648,618
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	438,337,861	343,948,424	17,500,000	123,400,000	129,570,000	136,048,500
Acquisition of Non-Financial Assets	1,680,000	0	17,500,000	7,916,982	8,312,831	8,728,473
Capital Transfers to Government Agencies	396,663,384	336,663,384	0	57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	58,283,018	61,197,169	64,257,027

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure of Vote	523,218,040	428,334,637	98,971,179	207,060,503	217,413,528	228,284,205

Part G: Summary of Expenditure by Programme, Sub-Programme and Economic classification (Kshs)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Physical planning services						
Current Expenditure	77,078,136	76,715,625	74,480,122	75,440,046	79,212,048	83,172,651
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086
Use of goods and services	12,614,774	12,254,690	10,016,760	7,787,360	8,176,728	8,585,564
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	438,337,861	343,948,424	17,500,000	92,516,982	97,142,831	101,999,973
Acquisition of Non-Financial Assets	1,680,000	0		4,516,982	4,742,831	4,979,973
Capital Transfers to Government Agencies	396,663,384	336,663,384		57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	30,800,000	32,340,000	33,957,000
Total Expenditure	515,415,997	420,664,049	91,980,122	167,957,028	176,354,879	185,172,623
Sub-Programme 1: Administration and personnel services						
Current Expenditure	77,078,136	76,715,625	74,480,122	75,440,046	79,212,048	83,172,651
Compensation to Employees	64,463,362	64,460,935	64,463,362	67,652,686	71,035,320	74,587,086

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Use of goods and services	12,614,774	12,254,690	10,016,760	7,787,360	8,176,728	8,585,564
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	438,337,861	343,948,424	17,500,000	92,516,982	97,142,831	101,999,973
Acquisition of Non-Financial Assets	1,680,000	0		4,516,982	4,742,831	4,979,973
Capital Transfers to Government Agencies	396,663,384	336,663,384		57,200,000	60,060,000	63,063,000
Other Development	39,994,477	7,285,040	17,500,000	30,800,000	32,340,000	33,957,000
Total Expenditure	515,415,997	420,664,049	91,980,122	167,957,028	176,354,879	185,172,623
Programme 2: Land Policy and Planning						
Current Expenditure	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Compensation to Employees						
Use of goods and services	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				27,483,018	28,857,169	30,300,027
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Other Development				27,483,018	28,857,169	30,300,027
Total Expenditure	5,044,443	4,927,562	4,565,957	32,448,975	34,071,424	35,774,995
Sub-Programme 2: Land Policy Formulation						
Current Expenditure	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Compensation to Employees						
Use of goods and services	5,044,443	4,927,562	4,565,957	4,965,957	5,214,255	5,474,968
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				27,483,018	28,857,169	30,300,027
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development				27,483,018	28,857,169	30,300,027
Total Expenditure	5,044,443	4,927,562	4,565,957	32,448,975	34,071,424	35,774,995
Programme 3: Housing Development and Human Settlement						
Current Expenditure	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Compensation to Employees						
Use of goods and services	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Current Transfers Govt. Agencies						
Other Recurrent						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Capital Expenditure				3,400,000	3,570,000	3,748,500
Acquisition of Non-Financial Assets				3,400,000	3,570,000	3,748,500
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	2,757,600	2,743,026	2,425,100	6,654,500	6,987,225	7,336,586
Sub-Programme 3.1 Building Construction Services						
Current Expenditure	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Compensation to Employees						
Use of goods and services	2,757,600	2,743,026	2,425,100	3,254,500	3,417,225	3,588,086
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure				3,400,000	3,570,000	3,748,500
Acquisition of Non-Financial Assets				3,400,000	3,570,000	3,748,500
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	2,757,600	2,743,026	2,425,100	6,654,500	6,987,225	7,336,586
Total Expenditure for the Vote	523,218,040	428,334,637	98,971,179	207,060,503	217,413,528	228,284,205

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Lands, physical planning and urban development	Physical Planning	County Executive Committee Member	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
		County director Physical Planning	1	1	1	1	1	1
		Assistant Director of Physical Planning	1	1	1	1	1	1
		Principal Physical Planner	2	0	2	2	2	2
		Chief Physical Planner	3	0	3	3	3	3
		Senior Physical Planners	8	3	8	8	8	8
		Physical Planners	8	2	8	8	8	8
		Planning Assistant	8	0	0	8	8	8
		Principal Superintendent Engineer	1	1	1	1	1	1
		Superintendent Buildings	8	4	8	8	8	8
		Senior Administrative Assistant	3	1	3	3	3	3
		Admin II	3	0	3	3	3	3
		Supply Chain Management Officer	1	1	1	1	1	1
		Drivers	7	3	7	7	7	7
		Technician II	2	1	2	2	2	2
		Support Staff	4	3	4	4	4	4
	Lands and Survey	County Director	1	1	1	1	1	1
		Assistant Director	1	0	0	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Principal Land Survey	2	2	2	2	2	2
		Snr. Land Surveyor	1	1	1	1	1	1
		Principal Cartographic Asst.	1	1	1	1	1	1
		Chief Cartographic Asst.	1	0	1	1	1	1
		Cartographic Asst.	1	0	1	1	1	1
		Survey Land Asst. II	3	0	3	3	3	3
		Survey Land Asst. I	2	0	0	2	2	2
		Land Surveyor Assistant	3	0	3	3	3	3
		Principal Records officer	1	1	1	1	1	1
		Records Management Officer	2	2	2	2	2	2
		Principal Clerical Officer	1	1	1	1	1	1
		Senior Clerical Officer	2	1	2	2	2	2
		Clerical Officer II	3	0	3	3	3	3
		Clerical Officer I	2	0	2	2	2	2
	Housing	County Director of Housing	1	0	1	1	1	1
		Assistant Director	1	0	1	1	1	1
		Principal Housing Officer	1	0	1	1	1	1
		Chief Housing Officer	0	0	0	0	0	0
		Senior Housing Officer	0	0	0	0	0	0
		Housing Officer	2	1	2	2	2	2

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Principal Charge hand (Building	4	0	0	4	4	4
		Charge Hand	4	0	4	4	4	4
		Artisans	4	4	4	4	4	4
	Valuation	Director valuation	1	0	1	1	1	1
		Valuer	8	0	8	1	8	8
	Total Funded Positions		115	38	100	108	115	115

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Physical planning services									
Outcome: Sustainable Development									
SP 1: Administration and Personnel Services	Physical planning	Empowered Staff	Number of staff empowered	40	40	40	108	115	115
		Functional e-DAMS & CLIMS Phase II	Number of systems developed	1	0	0	1	0	0
		Upgraded infrastructure	% of completion of upgrading	100%	56%	56%	100%	100%	100%
		Purchased Accountable documents	% of Purchase of accountable documents	100%	100%	0	100%	100%	100%

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Repaired office buildings	Number of repaired office buildings	0	0	0	3	0	0
		Maintained office Furniture and Equipment	% of office Furniture and Equipment maintained	0	0	0	100%	0	0
		Constructed Municipal yard perimeter wall	% of completion of the perimeter wall	0	0	0	100%	0	0
Name of Programme: Lands Policy and Planning									
Outcome: Secured Land tenure									
SP2: Land Policy Formulation	Land & Survey	Purchased Fireproof cabinets	% of purchase of Fireproof cabinets	0	0	0	100%	0	0
		Purchased Global Navigation Satellite System (GNSS) equipment	Number of equipment purchased	0	0	0	1	0	0
		Completed ongoing works	% of completion of ongoing works	100%	70%	70%	100%	0	0
Name of Programme: Housing Development and Human Settlement									
Outcome: To enhance affordable and sustainable housing.									
SP 3: Building Construction Services	Housing	Maintained county residential units	Number of county residential units maintained	6	6	45	15	18	20

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Rehabilitation of Drainages and fence for one county housing estate	Number of drainages and a fence rehabilitated	0	0	0	1	0	0

HEALTH SERVICES

Part A. Vision:

A wealthy County with happy, healthy and secure people.

Part B. Mission:

To create and sustain an environment that unlocks the potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government.

Goals:

- An efficient and high-quality health care system that is accessible, equitable and affordable for all.
- To promote and provide quality integrated preventive, promotive, curative, rehabilitative and palliative services to all Nyeri county residents.

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

a) Departmental Mandate.

The mandate of the Health Services Department is to ensure the provision of accessible, equitable, and high-quality health care to all residents of Nyeri County. This includes promoting and delivering integrated preventive, promotive, curative, rehabilitative, and palliative health services. The department is responsible for creating and maintaining an environment that fosters progressive socio-economic growth through open governance, supporting health facilities, and efficiently managing resources to enhance health outcomes across the county.

b) Expenditure trends

To supplement the department's annual budget, Health Services Fund Act 2021 was enacted and came into operation at the beginning of the financial year 2021/2022. The aim was to allow health facilities to utilize User Fees Collected (FIF) for the improvement of health care services across the county.

The Health Services Fund plays a critical role in supplementing the health budget. The Fund has since grown from collecting Ksh.342 million in the FY 2021/22, Kshs. 473 million in FY 2022/23, Kshs. 748 million in the FY 2023/24 to Kshs. 769.2 million in FY 2024/25. With this growth rate, it is projected that the Fund will be collecting over Kshs. 1 billion by FY 2026/27.

In FY 2024/25, the department was allocated a budget of Kshs. 3,270,803,191. This included Kshs. 2,732,709,379 for recurrent expenditure and Kshs. 538,093,812 for development. Personal emoluments received the lion share of the budget.

In FY 2025/26, the department was allocated a budget of Kshs. 3,100,995,754. This included Kshs. 2,757,819,573 for recurrent expenditure and Kshs. 343,176,181 for development. Personal emoluments received the lion share of the budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	2,252,690,140	2,227,949,458	98.90	379,098,499	316,119,142	83.39
2023/24	2,459,242,569	2,452,179,569	99.71	465,963,767	280,334,037	60.16
2024/25	2,732,709,379	2,727,487,560	99.81	538,093,812	372,590,729	69.24
Total	7,444,642,088	7,407,616,587	99.50	1,383,156,078	969,043,908	70.06

The budget ceiling for the next FY 2026/27 is Kshs. 3,059,412,248, the recurrent expenditure is set at Kshs. 2,767,066,454 and development expenditure at Kshs. 292,345,794. The source of financing includes sharable revenues, conditional grants and partners as tabulated below

S/No.	Source of Funding	Estimated Amount - Kshs.
1.	Building Resilient Healthcare Systems (Brehs)	54,514,536
2.	Grant for Community Health Promoters (CHP's)	74,250,000
3.	Sharable Revenue	2,930,647,712
Total Allocation		3,059,412,248

c) Achievements in Strengthening Health Care System:

Health is a social and constitutional right and has a direct effect on the household economy. Increase in out-of-pocket expenditure at individual and household level may compromise other economic activities such as education and food security.

This is why the Kenyan Government has reaffirmed its commitment to achieving Universal Health Coverage through Health Authority which was rolled out in July 2024. Its mission is to provide affordable, quality and accessible healthcare services to all Kenyans by pooling resources through the Social Health Insurance Fund (SHIF) to cover medical expenses.

Health department has continuously procured and supplied health commodities to all 130 County Government health facilities with essential medicine availability rate of over 80%.

To enhance health service delivery, the county government has recruited several health care workers who were deployed to various health facilities.

i) Service delivery:

The county has a high NCD burden that requires high investments in preventive & promotive services on one hand, and specialized facilities for diagnosis and treatment.

As a result, there have been progressive investments in both primary and secondary health care on equipping the health facilities with diagnostic machines and stocking of NCDs medicines.

- Conducting in reaches and outreaches with a focus on non-communicable diseases.
- Establishment of PCNs in order to offer patient centered services.
- Improved availability of essential medicines and medical supplies.
- Strengthening of primary healthcare and referral systems.
- Incremental improvement in health indicators such as skilled birth attendance and immunization coverage.
- Institutionalizing programs for patient safety and quality of care through training and practice.

ii) Infrastructure development and improvement:

- The department managed to procure assorted medical and dental equipment for various health facilities and refurbishment of various health facilities within the county.
- Major project works like construction of Wamagana level 4 hospital and OPD block at Mukurweini hospital are still ongoing.

d) Constraints and challenges in budget implementation:

i) Challenges

Health has been receiving over 30% of the total County Budget annually. Although the department gets the lion share of the county budget, personnel emolument takes over 80% of the allocation. Increased salaries and demand for additional staff is evident. The department is left with less than 20% for development projects and recurrent expenditure (O&M) which is barely enough to address the demand for health commodities and utility bills given the increased risk of various deadly diseases.

The department is also experiencing higher attrition of staff through retirement though replacement is slow despite such replacements having no budgetary implications. Declining workforce in health worsens the existing staff shortage in facilities thus compromising the quality of care to patients and administrative duties.

The end-to-end IFMIS procurement process has been delaying the bidding processes mainly due to non-responsive bidders which sometimes is affected by increase of prices for goods & services currently experienced in the Country.

Health Policy Issues.

- Sustainability of HIV, TB and Malaria and other Strategic Programs in view of declining donor support like LVCT Health, Danida, THS-UCP, Covid 19 grant, CHAI, e.t.c.
- Increased Mental Health Issues.

Other challenges include.

- Huge amounts of unpaid SHA claims.
- Inadequate stakeholder engagement forums.
- Persistent staffing shortages across most cadres.
- Limited funding for infrastructure expansion and maintenance.
- High Personnel Emoluments cost over 80% of the total approved health budget.
- Delays in exchequer releases from the National Treasury.
- Rising cost of medical commodities and utilities.
- Wage bill pressures arising from health worker rationalization and collective bargaining agreements (CBAs).
- Over dependence on conditional grants and donor funding.
- Need to leverage on use of technology to enhance efficiency in delivery of healthcare services.
- Some mitigation measures will include expenditure prioritization, enhanced own-source revenue from health facilities (where applicable), and efficiency gains through digitization and pooled procurement of supplies like health products & technology.

ii) Proposed interventions in implementation of the budget:

The department will carefully invest available funding based on its priorities and strategic direction with a view to strengthening Primary Health Care through.

- Continuous investment in technology and innovations to reduce wastage and enhance efficiency in service delivery.
- Increase overall health budget to a minimum of Kshs. 4.5 billion annually using Health Services Fund (FIF), donors and other development partners.
- Review and strengthening operationalization of the Nyeri Health Service Fund Act, 2021 and its regulations to ease collection, use and management of FIF.
- Ease the flow of funds through the Health Service Fund to the department and health planning entities for timely implementation of planned activities.
- Ensure provision of medical equipment service contracts to reduce the down time of essential equipment.
- Timely replacement of staff leaving the service due to retirement or natural attrition in order to create stability in the human resource management.
- Staff capacity building to increase efficiency in service delivery.

e) **Major services/outputs to be provided in the medium-term period FY 2026/27 through FY 2028/29 and the inputs required.**

Broad service outputs.

Program area	Output	Remarks
Community health services	Strengthened preventive promotive health through training of Community Health Promoters	- Investment in this area will reduce the burden of diseases through early detection and prevention of health-related conditions. - Putting more focus on the primary health care services.
Preventive and promotive services	Halt and reverse the trend of Non communicable condition in the county (diabetes, Hypertension, cancer e.t.c.)	- Strengthen PCNs in order to offer patient centered services. - Emphasis on prevention of NCD risk factors at the community. - Scale up of screening services at the Primary Healthcare Facilities.
Curative and rehabilitative services	Improved curative, diagnostics and rehabilitative services	- Strengthen preventive maintenance of medical equipment. - Strengthen through equipping of Hospital maintenance units in order to respond to routine servicing and preventive maintenance of medical equipment. - Strengthen and support of specialized services to respond to the emerging needs of our clients - Support procurement of vital medical equipment to minimize referrals out of the county. - Expansion of current infrastructure in County Referral Hospital to match the demand and new skills. - Advocate for community enrollment to Social Health Authority while cushioning the indigents and vulnerable population.

Part D: Programme Objectives.

	Programme	Strategic Objectives
1.	Health services.	- To Strengthen health systems, general logistical and other support for efficient service delivery. - Reduce incidence of preventable illnesses and mortality in Nyeri County. - Provide equitable and accessible clinical services emergency and referrals.

Part E: Summary of Expenditure by Programmes: FY 2026/27 – 2028/29.

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Health Services						

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Sp. 1.1: Community health	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
SP. 1.2: Health centers and dispensaries management	110,342,366	63,721,454	90,655,250	100,414,536	105,435,263	110,707,026
SP 1.3: Preventive, Promotive and Curative Health Services	3,159,910,825	3,025,125,749	2,823,118,090	2,969,717,712	3,118,203,598	3,274,113,777
Total Expenditure for Programme 1	3,270,803,191	3,089,394,003	2,914,433,340	3,072,212,248	3,225,822,860	3,387,114,003
Total Expenditure for Vote	3,270,803,191	3,089,394,003	2,914,433,340	3,072,212,248	3,225,822,860	3,387,114,003

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	2,732,709,379	2,729,473,558	2,627,933,340	2,767,066,454	2,905,419,777	3,050,690,766
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,910,455	26,539,744	21,739,339	29,533,588	31,010,267	32,560,781
Current Transfers Govt. Agencies	853,865,628	17,570,051	867,955,250	904,514,536	949,740,263	997,227,276
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	538,093,812	359,920,445	286,500,000	305,145,794	320,403,084	336,423,238
Acquisition of Non-Financial Assets	248,195,970	118,702,802	162,500,000	202,145,794	212,253,084	222,865,738

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	103,000,000	108,150,000	113,557,500
Total Expenditure for Vote.	3,270,803,191	3,089,394,003	2,914,433,340	3,072,212,248	3,225,822,860	3,387,114,003

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Health Services						
Current Expenditure	2,732,709,379	2,729,473,558	2,627,933,340	2,767,066,454	2,905,419,777	3,050,690,766
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,910,455	26,539,744	21,739,339	29,533,588	31,010,267	32,560,781
Current Transfers Govt. Agencies	853,865,628	17,570,051	867,955,250	904,514,536	949,740,263	997,227,276
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	538,093,812	359,920,445	286,500,000	305,145,794	320,403,084	336,423,238
Acquisition of Non-Financial Assets	248,195,970	118,702,802	162,500,000	202,145,794	212,253,084	222,865,738
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	103,000,000	108,150,000	113,557,500
Total Expenditure Programme 1	3,270,803,191	3,089,394,003	2,914,433,340	3,072,212,248	3,225,822,860	3,387,114,003
Subprogramme 1.1: Community health						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
Compensation to Employees						
Use of Good and Services	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Sub-programme 1	550,000	546,800	660,000	2,080,000	2,184,000	2,293,200
Sub-programme 1.2: Health centers and dispensaries management						
Current Expenditure	17,570,501	17,570,051	17,955,250	54,514,536	57,240,263	60,102,276
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	17,570,501	17,570,051	17,955,250	54,514,536	57,240,263	60,102,276
Other Recurrent						
A-in-A						
Capital Expenditure	92,771,865	46,151,403	72,700,000	45,900,000	48,195,000	50,604,750

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Acquisition of Non-Financial Assets	92,771,865	46,151,403	72,700,000	45,900,000	48,195,000	50,604,750
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure Sub-programme 1.2	110,342,366	63,721,454	90,655,250	100,414,536	105,435,263	110,707,026
Subprogramme 1.3: Preventive, Promotive and Curative Health Services						
Current Expenditure	2,714,588,878	2,711,356,707	2,609,318,090	2,710,471,918	2,845,995,514	2,988,295,290
Compensation to Employees	2,686,628,423	2,684,834,753	2,587,618,751	2,681,958,330	2,816,056,247	2,956,859,059
Use of Good and Services	27,360,455	25,992,944	21,079,339	27,453,588	28,826,267	30,267,581
Current Transfers Govt. Agencies	836,295,127	0	850,000,000	850,000,000	892,500,000	937,125,000
Other Recurrent	600,000	529,010	620,000	1,060,000	1,113,000	1,168,650
A-in-A	-836,295,127	0	-850,000,000	-850,000,000	-892,500,000	-937,125,000
Capital Expenditure	445,321,947	313,769,042	213,800,000	259,245,794	272,208,084	285,818,488
Acquisition of Non-Financial Assets	155,424,105	72,551,399	89,800,000	155,245,794	163,008,084	171,158,488
Capital Transfers to Govt. Agencies	120,000	118,680				
Other Development	289,777,842	241,098,963	124,000,000	104,000,000	109,200,000	114,660,000
Total Expenditure Sub-programme 1.3	3,159,910,825	3,025,125,749	2,823,118,090	2,969,717,712	3,118,203,598	3,274,113,777
Grand Total	3,270,803,191	3,089,394,003	2,914,433,340	3,072,212,248	3,225,822,860	3,387,114,003

Part H: Details of Staff Establishment by Organization Structure

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
CECM - Medical Services & Public Health	T	1	1	1	1	1	1
County Chief Officer - Medical Services & Public Health	S	1	1	1	1	1	1
Senior Deputy Director - Medical Services	S	5	4	4	4	4	4
Director - Medical Services & Public Health	R	1	1	1	1	1	1
Deputy Director - Medical Services	R	15	15	15	15	15	15
Director of Health Administration	R	1	0	0	0	0	0
Deputy Director Pharmaceutical Services	R	3	2	2	2	2	2
Deputy Director of Dental Services	R	4	3	3	3	3	3
Dental Specialist [1]	Q	4	0	0	0	0	0
Deputy Chief Pharmacist	Q	5	4	4	4	4	4
Deputy Director of Administration	Q	3	2	2	2	2	2
Senior Assistant Director Nursing Services	Q	6	2	2	2	2	2
Medical Specialist [1] / Senior Assistant Director Medical Services	Q	38	35	38	38	38	38
Deputy Director HRM & Development	Q	1	1	1	1	1	1
Assistant Chief Pharmacist	P	15	12	12	12	12	12
Assistant Director - Medical Services/Medical Specialist 11	P	55	15	15	16	18	20
Dental Specialist [2]	P	7	7	7	7	7	7
Assistant Director Nursing Services / Senior Principal Registered Nurse	P	30	25	25	25	25	25
Assistant Director, Supply Chain Management Services	P	1	0	0	0	0	0

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Principal Medical Laboratory technologist I	P	10	8	8	8	8	8
Principal Registered Clinical Officer [1]	P	15	8	8	8	8	8
Assistant Director Public Health	P	3	3	3	3	3	3
Principal Assistant Occupational Therapist I	P	3	2	2	2	2	2
Senior Principal Registered Physiotherapist	P	2	1	1	1	1	1
Assistant Health Administration Officer	P	3	1	1	1	1	1
Assistant Director HRM & Development	P	1	0	0	0	0	0
Assistant Director Finance & Accounting Services	P	2	1	1	1	1	1
Principal Accountant	N	2	1	1	1	1	1
Principal Registered Nurse	N	60	58	58	58	58	58
Senior Medical Officer	N	89	25	25	27	29	32
Senior Pharmacist	N	10	1	1	1	1	2
Senior Dental Officer	N	10	1	1	1	1	2
Principal Human Resource officer	N	1	0	0	0	0	0
Principal Nutrition and Dietetics Officer	N	3	3	3	3	3	3
Principal Medical Laboratory technologist II	N	20	18	18	18	18	18
Principal Assistant Public Health Officer	N	20	26	26	26	26	26
Principal Registered Physiotherapist	N	10	10	10	10	10	10
Principal Assistant Occupational Therapist	N	10	4	4	4	4	4
Chief Pharmaceutical Technologist	N	2	1	1	1	1	1
Principal Radiographer	N	2	1	1	1	1	1
Assistant Principal Health Records Management Officer	N	10	6	6	6	6	6
Principal Registered Clinical Officer [11]	N	22	22	22	22	22	22

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Principal Medical Engineering Technologist	N	15	4	4	4	5	6
Assistant Principal Medical Social Worker	N	5	1	1	1	1	1
Principal Dental Technologist	N	5	1	1	1	1	1
Principal Supply Chain Mgt. Officer	N	2	1	1	1	1	1
Assistant Chief Physiotherapist	M	17	9	9	9	9	9
Chief Assistant Occupational Therapist	M	8	2	2	2	2	2
Chief Public Health Officer	M	12	8	8	8	8	8
Chief Assistant Public Health Officer	M	40	8	8	9	10	11
Chief Human Resource Officer	M	1	0	0	0	0	0
Chief Medical Engineering Technologist	M	7	0	0	0	0	0
Chief Office Administrator	M	4	1	1	1	1	1
Chief Registered Clinical Officer	M	30	30	30	30	30	30
Chief Registered Nurse	M	135	92	92	93	95	97
Deputy Chief Dental Technologist	M	2	1	1	1	1	1
Deputy Chief Pharmaceutical Technologist	M	8	6	6	6	6	6
Medical Officer	M	89	14	18	20	23	26
Chief Radiographer	M	5	5	5	5	5	5
Pharmacist	M	10	2	2	2	2	2
Chief Medical Lab Officer/Chief Medical Lab Technologist	M	12	6	6	6	6	6
Chief Nursing Officer	M	30	2	2	3	4	5
Chief Accountant	M	3	1	1	1	1	1
Chief Supply Chain Mgt. Officer	M	3	1	1	1	1	1

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Assistant Chief Health Records Information mgt. Officer	M	3	2	2	2	2	2
Chief Medical Social Worker	M	5	2	2	2	2	2
Assistant Chief Health Administration Officer	M	5	1	1	1	1	1
Senior Assistant Health Records & Information Mgt. Officer	L	10	0	0	0	1	2
Assistant Senior Health Records Information and Mgt. Officer	L	2	1	1	1	1	1
Senior Assistant Occupational Therapist	L	4	0	0	0	0	0
Senior Orthopedic Technologist	L	4	3	3	3	3	3
Senior Assistant Public Health Officer	L	40	17	17	18	19	20
Senior Community Oral Health Officer	L	5	2	2	2	2	2
Senior Dental Technologist	L	3	2	2	2	2	2
Senior Enrolled Nurse [1]	L	160	15	15	19	24	30
Senior Health Administration Officer	L	4	4	4	4	4	4
Senior HRM Assistant	L	2	0	0	0	0	0
Senior Medical Engineering Technologist	L	8	8	8	8	8	8
Senior Medical Lab Technician [1]	L	15	2	2	3	4	5
Senior Medical Lab Technologist	L	20	2	2	3	4	5
Senior Medical Social Worker	L	4	3	3	3	3	3
Senior Nutrition & Dietetics Officer/Technologist	L	15	0	0	1	2	3
Senior Pharmaceutical Technologist	L	15	2	2	3	4	5
Senior Physiotherapist	L	5	4	4	4	4	4
Senior Registered Clinical Officer	L	40	11	11	12	13	14
Senior Registered Nurse	L	177	164	164	165	166	167

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Senior Accountant	L	4	1	1	1	1	1
Senior Radiographer	L	2	1	1	1	1	1
Senior Supply Chain Mgt. Assistant	L	2	1	1	1	1	1
Community Oral Health Officer 1	K	9	6	6	6	6	6
Assistant Health Records & Information Mgt. Officer [1]	K	5	0	0	0	0	0
Senior Assistant Health Records & Information Mgt. Assistant	K	5	3	3	3	3	3
Assistant Occupational Therapist [1]	K	5	2	2	2	2	2
Assistant Public Health Officer [1]	K	60	27	31	32	33	34
Health Administration Officer [1]	K	4	2	2	2	2	2
Medical Eng. Technologist [1]	K	10	1	3	3	3	3
Medical Lab Technologist [1]	K	30	17	17	18	19	20
Orthopedic Technologist [1]	K	4	2	2	2	2	2
Pharmaceutical Technologist [1]	K	30	17	17	17	18	19
Physiotherapist [1]	K	8	1	1	1	1	1
Radiographer [1]	K	5	0	0	0	0	0
Registered Clinical Officer [1]	K	80	21	21	23	25	27
Registered Nurse [1]	K	207	56	58	62	68	74
Senior Enrolled Nurse [2]	K	70	32	32	33	35	37
Senior Health Records & Information Mgt. Assistant	K	12		0	0	1	2
Assistant Health Records Information Management Officer	K	5	3	3	3	3	3
Senior Medical Lab Technician [2]	K	8	1	1	1	1	1
Senior Public Health Officer Assistant [1]	K	60	25	25	26	27	28

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Senior Assistant Public Health Officer	K	35	9	9	10	11	12
Superintendent (Building)	K	1	1	1	1	1	1
Supply Chain Management Assistant [1]	K	3	2	2	2	2	2
Technical Instructor [1]	K	14	4	4	4	5	6
Accountant 1	K	7	1	1	1	1	1
Nutrition Officer 1	K	20	2	2	3	4	5
Nutrition & Dietetics Technologist [1]	K	5	3	3	3	3	3
Medical Social Worker I	K	5	1	1	1	1	1
Dental Technologist [1]	K	5	3	3	3	3	3
Health Administrative Officer [I]	K	4	0	0	0	0	0
Assistant Office Administrators	K	8	5	5	5	5	5
Assistant Community Health Officer	K	5	1	1	1	1	1
Assistant Public Health Officer [2]	J	70	0	0	2	5	8
Public Health Assistant I	J	5	2	2	2	2	2
Chief Clerical Officer	J	10	11	11	11	11	11
Dental Technologist [1I]	J	6	0	0	0	0	0
Enrolled Nurse [1]	J	100	15	15	17	20	23
Health Administration Officer [2]	J	3	2	2	2	2	2
Health Records & Information Mgt. Assistant [1]	J	15	5	5	5	6	6
Medical Lab Technician [1]	J	4	6	6	6	6	6
Medical Lab Technologist [2]	J	60	9	9	10	12	14
Medical Engineering Technologist 2/Medical Engineering Technician 1	J	12	4	4	4	4	4
Medical Social Worker [2]	J	10	1	1	1	1	1

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Nutrition & Dietetics Technologist [2]	J	15	1	1	2	3	4
Office Administrative Assistant [1]	J	7	2	2	2	2	2
Orthopedic Technologist [2]	J	6	0	0	0	0	0
Pharmaceutical Technologist [2]	J	50	0	0	1	3	5
Physiotherapist [2]	J	10	1	1	1	1	1
Principal Driver	J	2	2	2	2	2	2
Radiographer [2]	J	11	0	0	0	1	2
Registered Clinical Officer [2]	J	120	50	50	52	55	58
Registered Nurse [2]	J	400	120	120	127	137	148
Revenue Officer [3]	J	0	1	1	1	1	1
Human Resource Officer [3]	J	3	3	3	3	3	3
Supply Chain Management Assistant [2]	J	4	3	3	3	3	3
Telephone Supervisor [2]	J	0	3	3	3	3	3
Community Oral Health Officer 2	J	13	2	2	2	3	4
Assistant Occupational Therapist 2	J	8	0	0	0	0	0
Community Health Assistant [2]	J	7	1	1	1	1	1
Community Oral Health Officer [3]	H	15	5	5	5	6	6
Assistant Health Records & Information Mgt. Officer [3]	H	18	8	13	13	13	13
Assistant Public Health Officer [3]	H	80	22	26	28	30	32
Chief Driver	H	10	2	2	2	2	2
Enrolled Nurse [2]	H	150	30	30	33	37	42
Health Records & Information Mgt. Assistant [2]	H	10	17	17	17	17	17
Medical Eng. Technician [2] Technologist	H	10	3	5	5	5	5

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Medical Lab Technologist [3]	H	62	31	38	39	40	41
Medical social Worker [3]	H	13	3	3	3	3	4
Medical Lab Technician [2]	H	6	0	0	0	0	0
Nutrition & Dietetics Technician 2	H	20	12	12	12	12	12
Health Administrative office [3]	H	1	1	1	1	1	1
Office Administrative Assistant [2]	H	7	0	0	0	0	0
Orthopedic Trauma Technician [2]	H	11	3	3	3	3	3
Pharmaceutical Technologist [3]	H	60	5	5	7	9	11
Physiotherapist [3]	H	10	12	14	14	14	14
Public Health Assistant [2]	H	22	22	22	22	22	22
Radiographer [3]	H	12	6	6	6	6	6
Registered Clinical Officer [3]	H	130	74	84	85	87	89
Registered Nurse [3]	H	400	198	241	245	251	257
Senior Clerical Officer	H	18	2	2	3	4	5
Senior Telephone Operator	H	0	1	1	1	1	1
Supply Chain Management Assistant [3]	H	5	3	3	3	3	3
Artisan Grade [1] – Building	G	1	1	1	1	1	1
Cleaning Supervisor [1]/Support staff Supervisor	G	36	22	22	23	24	25
Clerical Officer [1]	G	30	3	3	4	5	6
Enrolled Nurse [3]	G	200	36	36	40	46	52
Orthopedic Trauma Technician [3]	G	12	3	3	3	3	3
Medical Laboratory Technician [3]	G	0	0	0	0	0	0
Public Health Assistant [3]	G	2	1	1	1	1	1

STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026 (No.)					
Position / Title	J/G	Authorized	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27- Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Senior Driver	G	14	7	7	7	7	7
Supply Chain Management Assistant [4]	G	7	3	3	3	3	3
Cook 1	G	9	5	5	5	5	5
Tailor Grade [1]	G		2	2	2	2	2
Telephone Operator [1]	G	0	0	0	0	0	0
Artisan Grade [2] – Building/Tailor	F	1	0	0	0	0	0
Cleaning Supervisor[2a] Support staff	F	29	3	3	4	5	6
Clerical Officer [2]	F	60	26	26	27	28	29
Driver 1	F	20	7	7	7	8	9
Housekeeping Assistant [2]	F	2	2	2	2	2	2
Secretary	Scale 15	1	1	1	1	1	1
Driver [2]	E	21	2	2	3	4	5
Senior Support Staff	E	37	5	13	14	15	16
Mortuary Attendant 2b	E	10	12	12	12	12	12
Clerical Officer [3]	D	0	2	2	2	2	2
Driver [3]	D	9	12	12	12	12	12
Senior Support Staff	D	100	25	35	37	39	42
Laborers [2]	A	0	3	3	3	3	3
Sub Total			1,909	2,015	2,088	2,192	2,302
Others							
CHP's Stipends - Nyeri County Counterpart Funding		2,510	2,510				
CHP's Stipends - National Government Funding		2,510	2,510				

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27 – 2028/29.

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Health Services Outcome: efficient and effective health systems	Department of Health Services	Efficient and effective health care system	No. of planning document prepared (CIDP, CHSS&IP, ADP, AWP, PBB, Procurement plan, Health sectoral plan)		7	6	5	5	6
	Department of Health Services		County health accounts prepared		0	1	1	1	1
	Department of Health Services		Amount FIF revenue collected (in Kshs million)		769M	824M	900M	1B	1B
	Department of Health Services		% of medical equipment with active service contract		50%	55%	60%	65%	70%
	Department of Health Services		No strategic hospital department with clean power for medical equipment surge protection		13	13	15	18	20
	Department of Health Services		% of facilities with updated asset register maintained.		100%	100%	100%	100%	100%
	Department of Health Services		No. of stakeholder meetings Held		1	1	1	1	1
	Department of Health Services		% of MoU's signed and executed with implementing partners		100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Department of Health Services		% of health facilities with functional health committee/ hospital boards		100%	100%	100%	100%	100%
	Department of Health Services	Improved client/provider satisfaction	Level of Client/service provider satisfaction index beyond 70%		84%	80%	82%	85%	87%
	Department of Health Services	Improved doctors and nurses' population Ratio	Doctors /nurse population ratio		1:7200/1:100	1:7000/1:100	1:7000/1:100	1:7000/1:100	1:7000/1:100
	Department of Health Services	Increased access to specialized services	No. of functional specialized units (Oncology, Renal, ICU, HDU,)		4	4	4	4	4
	Department of Health Services		No. of specialists trained		61	63	70	80	90
	Department of Health Services	Evidence based decision making	% of facilities submitting timely & Complete reports every month		100%	100%	100%	100%	100%
	Department of Health Services		No monthly Data Quality Audits (QDA) conducted		12	12	12	12	12
	Department of Health Services	Improved quality of care	No quarterly support supervision meetings		4	4	4	4	4
	Department of Health Services		No quarterly performance review meetings		4	4	4	4	4
	Department of Health Services		No of facilities certified star three and above on service provision		1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Department of Health Services	Improved life expectancy	Under five Mortality rate per 1,000		28.3	28	27	26	25
	Department of Health Services		Infant mortality rate per 1,000		28	25	23	21	19
	Department of Health Services		Maternal mortality rate per 1,000		161	100	67	65	63
	Department of Health Services		TB treatment success rate		80.5%	80%	81%	82%	84%
	Department of Health Services		HIV incidence		184	N/A	N/A	N/A	N/A
	Department of Health Services	Reduced prevalence of Vaccine-Preventable diseases	Immunization coverage		94.5%	95%	96%	97%	98%
	Department of Health Services	Reduced maternal mortality	% of skilled deliveries conducted in our health facilities		99%	99	99	100	100
	Department of Health Services		Family Planning Uptake		71%	72	73	74	75
	Department of Health Services		% of pregnant women attending 4 ANC visit		53	54	56	57	58
	Department of Health Services		% of health facilities providing delivery services		22.5	31	31	33	35
	Department of Health Services	Reduced burden of ill health	% of facilities screening for NCD's		100%	80%	90	95	100

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Department of Health Services	associated with NCD'	Facility mortality rate		5%	4.70%			
	Department of Health Services		No. of population screened for NCD		200,000	203,000	220,000	240,000	260,000
	Department of Health Services	Improved environmental health	% of Villages declared ODF		8%	8%	10%	15%	25%
	Department of Health Services		% of hospital with access to safe health care waste management		100%	100%	100%	100%	100%
	Department of Health Services		% of food premises certified safe		98%	100%	100%	100%	100%
	Department of Health Services	Improved community	% of functional community units		100	100	100	100	100
	Department of Health Services	services	Cases diarrhea disease		18,948	30,800	29,800	28,500	26,500
	Department of Health Services		% of community dialogue days held.		100%	100%	100%	100%	100%
	Department of Health Services		No. of planned community household visits conducted.		100%	100%	100%	100%	100%
	Department of Health Services		Incidence of under 5 malnutrition		8%	6%	5%	4%	3.50%
	Department of Health Services	Improved response to medical	% of fully functional ambulances		100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Department of Health Services	emergencies	% of hospitals with functional emergency response teams		100%	100%	100%	100%	100%
	Department of Health Services		Functional isolation unit		1	1	1	1	1
	Department of Health Services	Increased access to clinical services	% of healthcare facility with stock out of essential drugs and supplies		4%	2%	1%	0	0
	Department of Health Services		% of healthcare facilities with laboratory services		44%	45%	46%	48%	50%
	Department of Health Services		% of hospitals with specialized services		100%	100%	100%	100%	100%
	Department of Health Services	Reduction in health care associated infections, reduction of medical harm	% of facilities on Infection prevention and control program		100%	100%	100%	100%	100%
	Department of Health Services	Laboratory accreditation for improved quality of care	% of hospitals with a functional quality improvement and patient safety program		100%	100%	100%	100%	100%
	Department of Health Services		Incidence of surgical site infections		4%	3%	2%	0%	0%
	Department of Health Services		No. of hospital labs accredited		1	1	1	2	2

GENDER, YOUTH, SPORTS, AND SOCIAL SERVICES

Part A. Vision

A lead department in promotion of social equity, marginalized person's social economic development, disaster management and sports for high quality of life.

Part B. Mission

To formulate, promote, coordinate, and implement policies, plans and programs on gender & youth, social services, disaster management and sports for sustainable social-economic development for the people of Nyeri.

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

a) Departmental Mandate:

The Department serves as the primary vehicle for the delivery of social services within the County Government of Nyeri County, with a mandate to foster a just, inclusive, and cohesive society. It aims to promote equitable social development and enhance the quality of life of residents through the implementation of progressive and sustainable social welfare programmes.

b) Expenditure trends

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	67,413,061	65,447,241	97.08	56,845,500	49,735,818	87.49
2023/24	106,596,893	96,214,603	90.26	123,582,503	113,305,484	91.68
2024/25	100,572,816	94,984,861	94.44	125,929,510	105,789,124	84.01
Total	274,582,770	256,646,705	93.47	306,357,513	268,830,426	87.75

The table above highlights the expenditure trends from 2022/23 up to 2024/25. In the 2022/23 financial year, the recurrent budget absorption rate was 97.08% and the development budget absorption rate was 87.49%. For 2023/24, these rates were 90.26% and 91.68% respectively, while in 2024/25, the recurrent budget saw a 94.44% absorption rate, and the development budget 84.01%.

c) Major achievements

The department has had the following major achievements in the period under review

- Capacity building initiatives for staff focusing on HIV/AIDS awareness, drug and substance abuse prevention, gender-based violence, road safety, and employee wellness.

- Provision of care and protection for orphaned and vulnerable children at Karatina Children's Home.
- Empowerment of special groups through acquisition of income-generating merchandise.
- Development of outdoor recreational facilities and landscaping at Ihururu Phase II.
- Assistance to disaster victims through the supply of building materials and food rations.
- Installation of chain link fencing at Karatina Fire Station.
- Mechanical and emergency maintenance works at Karatina Children's Home.
- Cabro paving and gate erection at Nyeri Fire Station.
- Mechanical services at the proposed Kiawara Fire Station.
- Staff capacity building on basic firefighting skills, senior management development, first aid competence, drug and substance abuse prevention, gender-based violence, workplace ethics, and mental health awareness.
- Launch of the Nyeri County Youth Development Policy.
- Ongoing care and protection for orphaned and vulnerable children at Karatina Children's Home.
- Continued empowerment of special groups via procurement of profit-oriented merchandise.
- Training for youth, women, and persons with disabilities (PWDs) on AGPO, entrepreneurship, and government business procedures.
- Construction of staff housing at Karatina Children's Home Phase II and Karatina Fire Station Phase II.
- Solar panel installation at Karatina Children's Home.
- Completion of ablution facilities at Karatina Fire Station.
- Provision of educational materials to Karatina Children's Home and county libraries.

d) Constraints and challenges in budget implementation and how they will be addressed in FY 2026/2027

- Limited capacity among community members, particularly women and vulnerable groups, to effectively participate in the prioritization of development activities remains a key challenge. In FY 2026/2027, greater emphasis will be put in empowering such groups to enhance inclusive and gender responsive prioritization of development needs.
- The department has the lowest budgetary allocation (3.0%) in the county leading to insufficient/limited funds. To remedy this, the department will source for development partners.
- The department has faced challenges in staffing levels thereby affecting service delivery as well as meet strict deadlines. The department hence hopes to fill vacant positions within the staff establishment to overcome this challenge.
- There are challenges in responding to some disasters and fire emergencies in some parts of the county due to limited disaster response vehicles and specialized equipment. The department in the FY 2026/2027 will acquire an extra disaster management vehicle and additional disaster specialized equipment to remedy this challenge.

e) Major services/outputs to be provided in medium term period FY 2026/27 and the Medium Term

- To strengthen compliance with the PFM Act, 2012, PPDA Act, 2015 and other relevant statutes, with the objective of enhancing budget absorption, accountability, and effective monitoring and evaluation
- Timely preparation of Annual Development Plan, Workplan and Annual Procurement and Disposal Plan for the FY 2026/2027.
- Enhance capacity building for departmental line staff through training for improved service delivery and actualization of departmental strategic objectives.
- The Department of Gender in Nyeri County aims to increase the number of trainees under the Access to Government Opportunities programme from 800 to 1200 to enhance the participation of women, youth and other vulnerable and special interest groups in County Government projects and programmes.
- Through the directorate of Disaster Risk Management, the department aims to refurbish Othaya Fire Station to enhance emergency preparedness and response capacity, reduce response time to disasters and ultimately minimize loss of life and property.
- In FY 2026/2027, the department aims to scale up the implementation of priority social welfare and empowerment programmes, including targeted empowerment initiatives for vulnerable groups to promote social inclusion and protection.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	General Administration and Planning Services	To ensure effective departmental administration, policy development and implementation
2.	Social Development	To Increase access to social welfare services and community empowerment opportunities and prevent loss of life and property through prompt response to disasters.
3.	Sports and Talents Development	Improve sporting infrastructure, training and recreational facilities for the youth, men and women.

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 2: General Administration and Planning services						

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
SP. 1.1: Administration and personnel services	176,437,990	163,578,917	186,385,628	168,066,927	176,470,273	185,293,787
Total Expenditure for Programme 1	176,437,990	163,578,917	186,385,628	168,066,927	176,470,273	185,293,787
Programme 2: Social Development						
SP. 2.1: County children's home management	5,724,500	5,333,463	4,000,000	3,775,000	3,963,750	4,161,938
SP. 2.2: Disaster Management	3,070,000	3,048,697	27,470,000	74,910,000	78,655,500	82,588,275
SP. 2.3: Fire Services			2,452,500	1,955,000	2,052,750	2,155,388
SP. 2.4: Library Services	9,130,198	8,368,331	8,102,198	6,821,500	7,162,575	7,520,704
Total Expenditure for Programme 2	17,924,698	16,750,491	42,024,698	87,461,500	91,834,575	96,426,304
Programme 3: Sports and Talents Development						
S.P 3.1: Recreation and Sporting Services	32,139,638	25,103,280	32,457,500	22,650,000	23,782,500	24,971,625
Total Expenditure for Programme 3	32,139,638	25,103,280	32,457,500	22,650,000	23,782,500	24,971,625
Total Expenditure for Vote	226,502,326	205,432,688	260,867,826	278,178,427	292,087,348	306,691,716

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	100,572,816	96,204,364	94,117,826	95,428,427	100,199,848	105,209,841

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	31,658,188	30,363,863	24,953,198	23,603,198	24,783,358	26,022,526
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000	1,600,000	1,680,000	1,764,000
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure	125,929,510	109,228,324	166,750,000	182,750,000	191,887,500	201,481,875
Acquisition of Non-Financial Assets	55,218,492	41,303,915	72,500,000	99,900,000	104,895,000	110,139,750
Capital Transfers to Govt. Agencies	10,500,000	9,280,000	9,500,000	12,100,000	12,705,000	13,340,250
Other Development	60,211,018	58,644,409	84,750,000	70,750,000	74,287,500	78,001,875
Total Expenditure for Vote	226,502,326	205,432,688	260,867,826	278,178,427	292,087,348	306,691,716

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: General Administration and Planning services						
Current Expenditure	78,140,618	75,072,897	72,635,628	76,816,927	80,657,773	84,690,662
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	11,225,990	10,894,751	5,721,000	6,591,698	6,921,283	7,267,347

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	98,297,372	88,506,020	113,750,000	91,250,000	95,812,500	100,603,125
Acquisition of Non-Financial Assets	34,586,354	26,439,611	25,500,000	20,800,000	21,840,000	22,932,000
Capital Transfers to Govt. Agencies	3,500,000	3,422,000	3,500,000			
Other Development	60,211,018	58,644,409	84,750,000	70,450,000	73,972,500	77,671,125
Total Expenditure for Programme 1	176,437,990	163,578,917	186,385,628	168,066,927	176,470,273	185,293,787
Sub-Programme 1.1: Administration and personnel services						
Current Expenditure	78,140,618	75,072,897	72,635,628	76,816,927	80,657,773	84,690,662
Compensation to Employees	66,914,628	64,178,146	66,914,628	70,225,229	73,736,490	77,423,315
Use of Good and Services	11,225,990	10,894,751	5,721,000	6,591,698	6,921,283	7,267,347
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	98,297,372	88,506,020	113,750,000	91,250,000	95,812,500	100,603,125

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Acquisition of Non-Financial Assets	34,586,354	26,439,611	25,500,000	20,800,000	21,840,000	22,932,000
Capital Transfers to Govt. Agencies	3,500,000	3,422,000	3,500,000			
Other Development	60,211,018	58,644,409	84,750,000	70,450,000	73,972,500	77,671,125
Total Expenditure for Sub-Programme 1.1	176,437,990	163,578,917	186,385,628	168,066,927	176,470,273	185,293,787
Programme 2: Social Development						
Current Expenditure	17,924,698	16,750,491	16,524,698	14,661,500	15,394,575	16,164,304
Compensation to Employees						
Use of Good and Services	15,924,698	15,088,136	14,274,698	13,061,500	13,714,575	14,400,304
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000	1,600,000	1,680,000	1,764,000
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure			25,500,000	72,800,000	76,440,000	80,262,000
Acquisition of Non-Financial Assets			23,500,000	68,000,000	71,400,000	74,970,000
Capital Transfers to Govt. Agencies			2,000,000	4,500,000	4,725,000	4,961,250
Other Development				300,000	315,000	330,750

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Total Expenditure for Programme 2	17,924,698	16,750,491	42,024,698	87,461,500	91,834,575	96,426,304
Sub-Programme 2.1: County children's home management						
Current Expenditure	5,724,500	5,333,463	4,000,000	3,775,000	3,963,750	4,161,938
Compensation to Employees						
Use of Good and Services	3,824,500	3,771,108	2,100,000	2,175,000	2,283,750	2,397,938
Current Transfers Govt. Agencies	1,900,000	1,562,355	1,900,000	1,600,000	1,680,000	1,764,000
Other Recurrent						
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure for Sub-Programme 2.1	5,724,500	5,333,463	4,000,000	3,775,000	3,963,750	4,161,938
Sub-Programme 2.2: Disaster Management						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	3,070,000	3,048,697	1,970,000	2,110,000	2,215,500	2,326,275
Compensation to Employees						
Use of Good and Services	3,070,000	3,048,697	1,970,000	2,110,000	2,215,500	2,326,275
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			25,500,000	72,800,000	76,440,000	80,262,000
Acquisition of Non-Financial Assets			23,500,000	68,000,000	71,400,000	74,970,000
Capital Transfers to Govt. Agencies			2,000,000	4,500,000	4,725,000	4,961,250
Other Development				300,000	315,000	330,750
Total Expenditure for Subprogramme 2.2	3,070,000	3,048,697	27,470,000	74,910,000	78,655,500	82,588,275
Sub-Programme 2.3: Fire Services						
Current Expenditure			2,452,500	1,955,000	2,052,750	2,155,388
Compensation to Employees						
Use of Good and Services			2,452,500	1,955,000	2,052,750	2,155,388
Current Transfers Govt. Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure for Sub-Programme 2.3			2,452,500	1,955,000	2,052,750	2,155,388
Sub-Programme 2.4: Library Services						
Current Expenditure	9,130,198	8,368,331	8,102,198	6,821,500	7,162,575	7,520,704
Compensation to Employees						
Use of Good and Services	9,030,198	8,268,331	7,752,198	6,821,500	7,162,575	7,520,704
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	350,000			
A-in-A						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Other Development						
Total Expenditure for Sub-Programme 2.4	9,130,198	8,368,331	8,102,198	6,821,500	7,162,575	7,520,704
Programme 3: Sports and Talents Development						
Current Expenditure	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Compensation to Employees						
Use of Good and Services	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	27,632,138	20,722,304	27,500,000	18,700,000	19,635,000	20,616,750
Acquisition of Non-Financial Assets	20,632,138	14,864,304	23,500,000	11,100,000	11,655,000	12,237,750
Capital Transfers to Govt. Agencies	7,000,000	5,858,000	4,000,000	7,600,000	7,980,000	8,379,000
Other Development						
Total Expenditure for Programme 3	32,139,638	25,103,280	32,457,500	22,650,000	23,782,500	24,971,625
Sub-Programme 3.1: Recreation						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
and Sporting Services						
Current Expenditure	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Compensation to Employees						
Use of Good and Services	4,507,500	4,380,976	4,957,500	3,950,000	4,147,500	4,354,875
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	27,632,138	20,722,304	27,500,000	18,700,000	19,635,000	20,616,750
Acquisition of Non-Financial Assets	20,632,138	14,864,304	23,500,000	11,100,000	11,655,000	12,237,750
Capital Transfers to Govt. Agencies	7,000,000	5,858,000	4,000,000	7,600,000	7,980,000	8,379,000
Other Development						
Total Expenditure for Subprogramme 3.1	32,139,638	25,103,280	32,457,500	22,650,000	23,782,500	24,971,625
Total Expenditure for Vote	226,502,326	205,432,688	260,867,826	278,178,427	292,087,348	306,691,716

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
Gender, Youth, Sports and Social Services	Administration	County Executive Committee Member	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
	Gender Development and Social Services	Director Social Welfare Services/ Gender Development Officer	1	1	1	1	1	1
		Deputy Director Social Services/ Gender Development Officer	1	0	0	1	1	1
		Assistant Director Social Welfare Services/ Gender Development Officer	1	1	1	1	1	1
		Principal Social Welfare Officer/ Gender Development Officer	1	0	0	1	1	1
		Chief Social Welfare Officer/ Gender Development Officer	2	0	0	2	2	2

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Senior Social Welfare Officer/ Gender Development Officer	5	5	5	5	5	5
		Social Welfare Officer I/ Gender Development Officer	5	2	2	5	5	5
		Social Welfare Officer II/ Gender Development Officer	4	2	2	4	4	4
		Social Welfare Officer III/ Gender Development Officer	4	2	2	4	4	4
	Gender Development and Social Services - Karatina Children's Home	Cook II	2	0	0	2	2	2
		Cook III	2	2	2	2	2	2
		House Keeping Assistant I	3	1	1	3	3	3
		Nutrition Officer III	1	0	0	1	1	1
		Counsellor II	8	0	0	4	6	8
	Gender Development and Social Services -	Deputy Director Library Services	1	0	0	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
	Library Service Unit	Assistant Director Library Services	1	0	0	1	1	1
		Principal Librarian	1	0	0	1	1	1
		Chief Librarian	2	0	0	2	2	2
		Senior Librarian	3	0	0	3	3	3
		Librarian	5	0	0	3	5	5
		Senior Principal Library Assistant	1	0	0	1	1	1
		Principal Library Assistant	1	0	0	1	1	1
		Chief Library Assistant	3	0	0	3	3	3
		Senior Library Assistant	5	0	0	5	5	5
		Library Assistant I	7	1	1	7	7	7
	Disaster Risk Management	Director, Fire and Rescue Service	1	1	1	1	1	1
		Principal Superintendent Fire Officer	1	0	0	1	1	1
		Chief Superintendent Fire Officer	1	0	0	1	1	1
		Senior Superintendent Fire Officer	1	0	0	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Senior Fire Officer	1	0	0	1	1	1
		Fire Officer I	2	0	0	2	2	2
		Fire Officer II	3	0	0	3	3	3
		Fire Officer III	5	0	0	5	5	5
		Principal Fireman	2	0	0	2	2	2
		Chief Fireman	4	0	0	4	4	4
		Senior Fireman	10	0	0	10	10	10
		Fireman I	20	15	15	20	20	20
		Chief Fire Engine Operator/ Chief Plant Operator	1	0	0	1	1	1
		Senior Fire Engine Operator/ Senior Plant Operator	5	0	0	5	5	5
		Fire Engine Operator I/ Plant Operator I	8	5	5	8	8	8
	Youth Affairs and Sports	Director Youth and Sports	1	0	1	1	1	1
		Assistant Director Youth Affairs	1	0	0	1	1	1
		Principal Youth Affairs Officer	1	0	0	1	1	1
		Chief Youth Affairs Officer	1	0	0	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Senior Youth Affairs Officer	2	0	0	2	2	2
		Youth Affairs Officer I	4	0	0	4	4	4
		Youth Affairs Officer II	4	0	0	4	4	4
		Principal Sports Officer	1	0	0	1	1	1
		Chief Sports Officer	1	0	0	1	1	1
		Senior Sports Officer	2	0	0	2	2	2
		Sports Officer I	6	2	2	4	4	4
	Administrative Service	Deputy Director Administrative Services	1	0	0	1	1	1
		Principal Administrative Services	1	1	1	1	1	1
		Senior Office Administrator / Senior Assistant Office Administrator	1	0	0	1	1	1
		Senior Office Administrative Assistant/ Assistant Office Administrator I / Office Administrator I / Office Administrative	1	1	1	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Assistant I/ Assistant Office Administrator II/ Office Administrator II	1	1	1	1	1	1
		Office Administrative Assistant II/ Assistant Office Administrator III	1	0	1	1	1	1
		Senior Records Management Officer	1	0	0	1	1	1
		Records Management Officer I	1	0	1	1	1	1
		Records Management Officer II	1	0	0	1	1	1
		Principal Clerical Officer	1	0	0	1	1	1
		Chief Clerical Officer	1	1	1	1	1	1
		Senior Clerical Officer	1	0	0	1	1	1
		Clerical Officer I	2	0	0	2	2	2
		Clerical Officer II	2	0	0	2	2	2
		Principal Driver	1	1	1	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
		Chief Driver	1	0	0	1	1	1
		Senior Driver	1	0	0	1	1	1
		Driver I	1	0	0	1	1	1
		Driver III/II	9	3	3	9	9	9
		Cleaning Supervisor I	1	1	1	1	1	1
		Cleaning Supervisor II	5	0	0	5	5	5
		Support Staff Supervisor	6	5	5	6	6	6
		Senior Support Staff	3	1	1	3	3	3
		Support Staff I	3	3	3	3	3	3
		Principal Librarian	1	1	1	1	1	1
	Gender Developme nt and Social Servicers -	Librarian II	3	3	3	3	3	3
	Devolved National Library Services	Senior Library Assistant	11	11	11	11	11	11
		Library Assistant I	3	3	3	3	3	3
		Senior Driver	1	1	1	1	1	1
		Library Assistant II	1	1	1	1	1	1
		Senior Subordinate Staff	7	7	7	7	7	7
		Security Assistant	1	1	1	1	1	1

	Directorate	Designation/ Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26- Funded Positions	2026/27 - Positions to be Funded	2027/28 Projection- Positions to be Funded	2028/29 Projection- Positions to be Funded
	Disaster Risk Management -	Fire Station Officer	1	1	1	1	1	1
	Devolved Defunct Local Authority	Fireman 2	1	1	1	1	1	1
		Fireman 3	1	1	1	1	1	1
		Senior Messenger	1	1	1	1	1	1
		Laborer I	1	1	1	1	1	1
Total Funded Positions			241	95	99	229	233	235

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: General administration and planning services									
SP 1.1 Administration and personnel services	Headquarters	Timely implementation of programmes and projects	Percentage of projects and programmes implemented within stipulated time	100%	70%	100%	100%	100%	100%
	Social Services	Capacity building on socio-economic empowerment opportunities conducted	No. of persons	800	800	850	900	950	1000
	Social Services	Empowerment merchandise to affirmative action	No. of groups	40	42	44	46	48	50

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		groups provided							
	Social Services	sensitization forums on available opportunities	No. of sensitization forums	8	8	8	8	8	8
	Social Services	Assistive devices and other supportive devices	No. of persons	20	30	100	120	150	200
	Social Services	Sanitary towels provided to women and girls	No. of Persons	1600	1600	1800	2000	2200	2400
	Social Services	Policies and legislations developed	No. formulated	1	1	1	1	1	1
	Social Services	Community sensitized on Gender and Youth issues	No. of forums held	8	9	10	12	14	16
Programme 2: Sports and Talent Development									
SP 2.1 Recreation and Sporting Services	Sporting Services	Sports activities and competitions held	No. of sports activities and competitions held	8	6	3	4	5	6
	Sporting Services	Identification and nurturing of sports talent	No. of persons identified and nurtured	64	70	70	72	74	76
	Sporting Services	Sports management and collaborations	No. of forums held	1	2	2	3	3	3
	Sporting Services	Talent academies established	No. of talent academies established	1	0	1	1	1	1
	Sporting Services	Stadia construction and upgrading	No. of stadia constructed and upgraded	2	1	2	3	3	3
	Sporting Services	Sports equipment and uniforms provided	No. of teams provided with sports equipment and uniforms	60	140	240	245	250	255

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Sporting Services	Sports officials trained	No. of sports officials trained	200	0	40	50	55	60
	Sporting Services	Sports and talent policies and legislation developed	No. of sports and talent policies and legislation developed	1	0	1	1	1	1
Programme 3: Social Development									
SP 3.1 Library Services									
SP 3.2 County Children's Home Management	Karatina Children's Home	Provision of health care, food, and other items to the vulnerable children	No. of vulnerable children supported	62	62	62	63	63	63
	Karatina Children's Home	Provision of basic and tertiary education to the vulnerable Children	No. of Children benefiting from school fees	57	57	58	59	60	61
	Karatina Children's Home	Provision of safety and protection to the vulnerable Children	No. of children admitted in the home for safety and protection	62	62	62	63	63	63
SP 3.3 Disaster Management	Disaster Risk Management Unit	Disaster Risk Reduction awareness campaigns	No. of activities	35	8	45	55	65	75
	Disaster Risk Management Unit	Psychosocial Support rendered	No. of counselling sessions	20	8	30	40	50	60
SP 3.4 Fire Services	Fire Services	Respond to fires	% of response to reported fire outbreaks	100%	100%	100%	100%	100%	100%
	Fire Services	Road traffic accident response	% of response to reported road accidents	100%	100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Fire Services	Drowning/ body retrieval	% of response to reported drowning cases	100%	100%	100%	100%	100%	100%
	Fire Services	Awareness on fire prevention mechanisms	No. of fire prevention awareness activities carried out	35	8	35	35	35	35

COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT

Part A: Vision

To be the lead in Public Service and sustained healthy and clean environment

Part B: Mission

To provide efficient and effective Public Service and Solid Waste Management Services

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

a) Departmental Mandate

The Department aims to enhance County Public Service and Solid Waste Management efficiency.

b) Expenditure trends

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	108,766,756	104,925,417	96.47	62,136,499	58,276,183	93.79
2023/24	417,193,892	346,739,319	83.11	52,694,150	43,407,750	82.38
2024/25	198,534,968	195,926,456	98.69	57,420,918	44,764,106	77.96
Total	724,495,616	647,591,192	89.39	172,251,567	146,448,039	85.02

The table presents a summary of the budget and expenditure performance for the County Public Service and Solid Waste Management Department over three financial years: 2022/23, 2023/24, and 2024/25.

For the Recurrent Budget, the department consistently demonstrated high absorption rates, with 96.47% in 2022/23, 83.11% in 2023/24, and 98.69% in 2024/25. This indicates effective

utilization of funds allocated for ongoing operational expenses. The Development Budget absorption rates were similarly strong, though slightly lower, with 93.79% in 2022/23, 82.38% in 2023/24, and 77.96% in 2024/25. In total, the department managed an approved recurrent budget of 724,495,616 and actual expenditure of 647,591,192, resulting in an overall absorption rate of 89.39%. For development projects, the approved budget was 172,251,567, with actual spending at 146,448,039, and an absorption rate of 85.02%.

c) Achievements

Between 2022/23 and 2024/25, the Department achieved several milestones:

- Renovated offices and improved security, repaired ablution rooms, upgraded drainage, and separated utility meters at Block C.
- Enhanced records management with archive renovations.
- Upgraded and repaired vehicles and machinery for better operational movement.
- Boosted garbage collection efficiency by adding skip bins and specialized equipment.
- Provided sanitation staff with protective gear, tools, and constructed necessary facilities (ablution blocks, changing rooms).
- Secured and managed dumpsites with title deeds, security guards, murramed roads, and wind control measures.
- Supported youth development through internships and attachments.
- Designed perimeter wall and lift for key facilities.
- Advanced digitization of human resource records, coordinated staff insurance, managed retirements, and ensured timely salary processing.
- Held quarterly HR advisory meetings and maintained floodlight masts at dumpsites.
- Planted and maintained phytoremediation trees at all dumpsites.

d) Constraints and Challenge

i. The major challenges include.

- Insufficient budgetary funding.
- Late disbursement of funds
- Delays in the attainment of Bill of Quantities for projects.
- Inadequate staffing for both Human Resource and Sanitation services.
- Delay in digitization of Human Resource records, due to lack of working tools and equipment.
- Inadequate transport facilitation in the department is due to shortage of sanitation trucks, supervision vehicles, hindering waste management and supervision. Most of the available vehicles are old, leading to regular mechanical breakdowns, more so for the waste collection trucks.;

- Extreme weather, affecting implementation of both works and services.
- IFMIS down time affected the implementation of programs and services.
- Inadequate disposal sites, leading to long distances travelled to dispose of waste affecting sequence and efficiency of collection.
- Delays in getting the updates from the IPPD Unit, thus delaying processing of the payroll.

ii. **Mitigation strategies**

In order to minimize the negative effects of the challenges and constraints, the following are some of the proposed mitigation strategies that will be implemented, subject to availability of resources;

- Increase in Budgetary allocation to the Department.
- Recruiting more technical and support Officers.
- Capacity building of the technical staff.
- Training of Trainers on stress management and counselling of staff.
- Participating on Training of Trainers programmes on essential counselling skills that is conducted by Kenya School of Government in liaison with the relevant national Government Ministry to equip with counselling skills and the same be cascaded to the County staff.
- Training of Human Resource Professionals on emerging issues such as remote working.
- Promoting systems that can assist staff to work remotely.
- Procurement of Seven (7) supervisory vehicles for the department, to be deployed in each Sub-County.
- Procurement of four (4) additional waste collection trucks;
- Procurement of additional skip bins;
- Acquisition of land for Material Recovery Facilities (MRF) and waste disposal for Nyeri Municipality, Tetu and Mukurwe-ini Sub-Counties.
- Expand Public-Private Partnerships in solid waste management.
- Build the capacity of the existing solid waste recyclers in the County.
- Enhance Public sensitization programmes on sustainable garbage management systems.

e) **Major Services/output in the financial year 2026/27 and Medium-Term Period**

- Processing and forwarding of the payroll on time every month.
- Continued digitization of staff records and updating of the digitized records.

- Recruitment, induction, placement and capacity building and subsequent discharge of interns in each financial year.
- Participate in the implementation of decisions, regulations and guidelines from County Public Service Board, Salaries and Remuneration Commission, the County Assembly and other Government agencies.
- Participate in the implementation of Staff Establishment in liaison with the County Public Service Board and all other Departments to ensure motivation of staff through re-designations and promotions and matching of staff with their skills.
- Conduct Training Needs Assessment (TNA) for the Departmental Officers and other County Staff.
- Capacity building of the HR Officers and other Departmental Officers to bridge the Gaps identified in TNA.
- Conduct skills gap analysis through Technical Assistance under KDSP through:
 - (i) Consolidating the County skills gap.
 - (ii) Defining tasks and processes related to the job.
 - (iii) Guiding on recruitment plan.
- Training of Human Recourse Officers on:
 - (i) HRIS – Kenya (the new web-based system) and data clean up.
 - (ii) Pension management.
 - (iii) Staff welfare including the medical and insurance cover.
- Purchase of necessary equipment, including Purchase of some additional rolling cabinets, laptops, desktop computers, Printers and Scanners.
- Installation of records management unit workstation, as well as equipping the HR Record archive.
- Coordination of staff welfare issues through the County Human Resources Advisory Committee (CHRAC).
- Have an environmentally and socially acceptable County solid waste disposal space fully equipped for recycling and material recovery.
- Meet the 10 minimum requirements for waste management as per the National Solid Waste Management Strategy 2014.
- Invest in modern methods of waste collection and management system, including the colour coded litter bins, compactors, material recovery facility and sanitary landfill.

- Roll out capacity building of all waste handlers.
- Sensitize the community on waste separation from the source.
- Management and Coordination of the medical cover and Insurance for the County Staff.
- Construction of changing rooms for sanitation staff and storage of working tools at all Sub-Counties.
- Review the County legislative framework on Waste Management;
- Research and Development on waste management.

Part D. Programme Objectives

Programme	strategic objective
Human Resources Management	To ensure effective and efficient County Public Service Management;
Sanitation Management	To provide effective and efficient solid waste managementservices;

Part E. Summary of Expenditure by Programmes 2026/27 – 2028/2029 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Human resources Management						
S.P1.1: Administration Planning and Support Services	199,731,832	197,402,324	151,573,817	154,730,331	162,466,848	170,590,190
Total Expenditure for Program 1	199,731,832	197,402,324	151,573,817	154,730,331	162,466,848	170,590,190
Programme 2: Sanitation Management						
S.P 2.1: Solid Waste Management	56,224,054	49,399,139	43,388,154	56,112,154	58,917,762	61,863,650
Total Expenditure for Program 2	56,224,054	49,399,139	43,388,154	56,112,154	58,917,762	61,863,650

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Total Expenditure for Vote	255,955,886	246,801,463	194,961,971	210,842,485	221,384,609	232,453,840

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	198,534,968	197,087,356	150,161,971	155,642,485	163,424,609	171,595,840
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	21,375,948	20,831,730	17,681,308	17,221,308	18,082,373	18,986,492
Current Transfers Govt. Agencies						
Other Recurrent	46,173,357	46,173,023	1,455,000	935,000	981,750	1,030,838
A-in-A						
Capital Expenditure	57,420,918	49,714,107	44,800,000	55,200,000	57,960,000	60,858,000
Acquisition of Non-Financial Assets	54,420,918	46,722,097	40,400,000	46,950,000	49,297,500	51,762,375
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	4,400,000	8,250,000	8,662,500	9,095,625
Total Expenditure for Vote	255,955,886	246,801,463	194,961,971	210,842,485	221,384,609	232,453,840

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Human resources Management						
Current Expenditure	189,446,814	188,399,563	140,573,817	146,554,331	153,882,048	161,576,150
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	12,582,794	12,438,746	8,568,154	8,588,154	9,017,562	9,468,440
Current Transfers Govt. Agencies						
Other Recurrent	45,878,357	45,878,214	980,000	480,000	504,000	529,200
A-in-A						
Capital Expenditure	10,285,018	9,002,761	11,000,000	8,176,000	8,584,800	9,014,040
Acquisition of Non-Financial Assets	10,285,018	9,002,761	9,600,000	8,176,000	8,584,800	9,014,040
Capital Transfers to Govt. Agencies						
Other Development			1,400,000			
Total Expenditure for Program 1	199,731,832	197,402,324	151,573,817	154,730,331	162,466,848	170,590,190
Sub-Programme 1.1: Administration Planning and Support Services						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	189,446,814	188,399,563	140,573,817	146,554,331	153,882,048	161,576,150
Compensation to Employees	130,985,663	130,082,603	131,025,663	137,486,177	144,360,486	151,578,510
Use of Good and Services	12,582,794	12,438,746	8,568,154	8,588,154	9,017,562	9,468,440
Current Transfers Govt. Agencies						
Other Recurrent	45,878,357	45,878,214	980,000	480,000	504,000	529,200
A-in-A						
Capital Expenditure	10,285,018	9,002,761	11,000,000	8,176,000	8,584,800	9,014,040
Acquisition of Non-Financial Assets	10,285,018	9,002,761	9,600,000	8,176,000	8,584,800	9,014,040
Capital Transfers to Govt. Agencies						
Other Development			1,400,000			
Total Expenditure for Program 1	199,731,832	197,402,324	151,573,817	154,730,331	162,466,848	170,590,190
Programme 2: Sanitation Management						
Current Expenditure	9,088,154	8,687,793	9,588,154	9,088,154	9,542,562	10,019,690
Compensation to Employees						
Use of Good and Services	8,793,154	8,392,984	9,113,154	8,633,154	9,064,812	9,518,052
Current Transfers Govt. Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Other Recurrent	295,000	294,809	475,000	455,000	477,750	501,638
A-in-A						
Capital Expenditure	47,135,900	40,711,346	33,800,000	47,024,000	49,375,200	51,843,960
Acquisition of Non-Financial Assets	44,135,900	37,719,336	30,800,000	38,774,000	40,712,700	42,748,335
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	3,000,000	8,250,000	8,662,500	9,095,625
Total Expenditure for Programme 2	56,224,054	49,399,139	43,388,154	56,112,154	58,917,762	61,863,650
Sub-Programme 2.1: Solid Waste Management						
Current Expenditure	9,088,154	8,687,793	9,588,154	9,088,154	9,542,562	10,019,690
Compensation to Employees						
Use of Good and Services	8,793,154	8,392,984	9,113,154	8,633,154	9,064,812	9,518,052
Current Transfers Govt. Agencies						
Other Recurrent	295,000	294,809	475,000	455,000	477,750	501,638
A-in-A						
Capital Expenditure	47,135,900	40,711,346	33,800,000	47,024,000	49,375,200	51,843,960
Acquisition of Non-Financial Assets	44,135,900	37,719,336	30,800,000	38,774,000	40,712,700	42,748,335

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Capital Transfers to Govt. Agencies						
Other Development	3,000,000	2,992,010	3,000,000	8,250,000	8,662,500	9,095,625
Total Expenditure for Sub-Programme 2.1	56,224,054	49,399,139	43,388,154	56,112,154	58,917,762	61,863,650
Total Expenditure for Vote	255,955,886	246,801,463	194,961,971	210,842,485	221,384,609	232,453,840

Part H: Details of Staff Establishment by Organization Structure

Department	DIRECTORATE	Designation/POSITION TITLE	AUTHORISED	In post as at 30 th June 2025	2025/26- Funded positions	2026/27- Position to be funded	2027/28- Position to be funded	2028/29- Position to be funded
County Public Service and Solid Waste Management	Solid Waste Management	Chief Officer Solid Waste Management	1	1	1	1	1	1
		Director Solid Waste Management	1	0	1	1	1	1
		Deputy Director	1	0	0	1	1	1
		Assistant Director Solid Waste Management	3	1	1	3	3	3
		Principal Public Health Officer	3	3	3	3	3	3
		Public Health Officer	1	1	1	3	1	1
		Chief Public Health Officer	2	0	0	0	2	2
		Senior Public Health Officer	1	0	0	0	1	1
		Principal Assistant Public Health Officer	2	2	2	4	4	4
		Senior Assistant Public Health Officer	1	1	1	1	1	1

Department	DIRECTORATE	Designation/POSITION TITLE	AUTHORISED	In post as at 30 th June 2025	2025/26- Funded positions	2026/27- Position to be funded	2027/28- Position to be funded	2028/29- Position to be funded
		Senior Public Health Assistant	1	1	1	1	1	1
		Accountant	1	0	0	1	1	1
		Assistant Director Human Resource and Administration	1	1	1	1	1	1
		Office Administrator/Assistant Office Administrator	1	1	1	2	2	2
		Support Staff Supervisor	3	3	3	3	3	3
		Support Staff I	185	135	135	158	170	185
		Driver III	15	7	7	8	11	15
		Plant Operator I	1	1	1	1	1	1
		Plant Operator III	3	3	3	3	3	3
		Clerical Officer II	2	1	1	2	2	2
		Driver I	1	1	1	1	1	1
		Driver II	1	1	1	1	1	1
		Labourer II	2	2	2	2	2	2
		Labourer I	1	1	1	1	1	1
		Assistant Inspectorate Officer	10	0	0	4	7	10
Total Funded Positions Solid Waste Management			244	167	168	206	225	247
County Public Service Management	Human Resource Directorate	County Executive Committee Member	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
		Director, Human Resource Management and Development	1	1	1	1	1	1
		Deputy Director Human Resource Management and Development	2	0	0	2	2	2

Department	DIRECTORATE	Designation/POSITION TITLE	AUTHORISED	In post as at 30 th June 2025	2025/26- Funded positions	2026/27- Position to be funded	2027/28- Position to be funded	2028/29- Position to be funded
		Assistant Director Human Resource Management and Development	3	2	2	3	3	3
		Principal HRM & Development	4	2	2	4	4	4
		Chief HRM & Development/Assistant	4	3	3	4	4	4
		Senior Human Resource Management Officer/Assistant	4	0	0	4	4	4
		Human Resource Management officer I/ Assistant I	5	3	3	5	5	5
		Human Resource Management officer II/ Assistant II/Assistant III	10	2	2	10	10	10
		Assistant Director – Records Management	1	1	1	1	1	1
		Principal Records Management Officer	1	0	0	1	1	1
		Chief Records Management Officer	1	0	0	1	1	1
		Senior Records Management Officers	2	0	0	2	2	2
		Records Management Officer I	3	1	1	3	3	3
		Records Management Officer II/III	5	0	0	5	5	5
		Occupational Health and Safety Officer 1/11	2	0	0	2	2	2
		Principal Assistant Office Administrator	1	0	0	1	1	1
		Chief Assistant Office Administrator	1	0	0	1	1	1
		Senior Assistant Office Administrator	1	1	1	1	1	1

Department	DIRECTORATE	Designation/POSITION TITLE	AUTHORISED	In post as at 30 th June 2025	2025/26- Funded positions	2026/27- Position to be funded	2027/28- Position to be funded	2028/29- Position to be funded
		Assistant Office Administrator 111/11/1	2	0	0	2	2	2
		Principal Clerical Officer	3	0	0	3	3	3
		Chief Clerical Officer	2	1	1	2	2	2
		Senior Clerical Officer	2	0	0	2	2	2
		Clerical Officer I	2	0	0	2	2	2
		Senior Support Staff Supervisor	1	0	0	1	1	1
		Support Staff I	2	1	1	2	2	2
		Principal Driver	1	0	0	1	1	1
		Chief Driver	1	1	1	1	1	1
		Driver II	1	0	0	1	1	1
		Driver III	1	0	0	1	1	1
		Driver I	1	1	1	1	1	1
		DEFUNCT LOCAL AUTHORITY						
		Clerical Officer II1	2	2	2	2	2	2
		Clerical Officer IV	2	2	2	2	2	2
		Labourer	1	1	1	1	1	1
Total funded positions CPSM			77	27	27	77	77	77

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicator (KPI)	Target 2024/25	Actual Achievements 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28
Programme: Solid Waste Management								
Solid waste collection and disposal	SWM Directorate	Clean environment	No. of tonnage collected and disposed	30,000	33,205	35,000	37,500	40,000
			Length of streets	0.6	0.7	0.8	0.85	0.9

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicator (KPI)	Target 2024/25	Actual Achievements 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28
			swept (KM)					
			Length of drainage desilted (KM)	0.3	0.35	0.4	0.45	0.5
			Area of overgrown vegetation cleared (m ²)	45,000	50,000	56,347	60,000	62,000
Dumpsite management	SWM Directorate	Well managed dumpsite	No of dumpsites managed	4	4	4	4	5
			Completion rate of construction at dumpsite	50%	60%	75%	100%	100%
Purchase of trucks and machinery	SWM Directorate	Increased garbage trucks fleets	No. of trucks purchased	4	4	0	0	2
		Increased Waste Collections Points	No of skips procured	10	11	11	5	20
		Increased waste recycling	No of material recovery facilities established	0	0	0	0	1
Legislative and legal framework	SWM Directorate	Streamlined waste management services	Revised Act and solid waste management policy	50%	55%	60%	100%	100%
Research and development	SWM Directorate	Knowledge and skills developed	No. of surveys conducted	0%	0%	0%	100%	100%
Sub-Programme 1: Public Service Management								
Management of County Payroll	IPPD	Monthly By-Products	Monthly Payroll Deductions for various third parties	100%	100%	100%	100%	100%
Integration & Activation of Employees Data	IPPD	Updated staff IPPD Data	No of Data integrated and/or activated into payroll	100%	100%	100%	100%	100%
Management of HR Record	Records Management	Updated HR Records	No of HR Records Updated as per need	100%	100%	100%	100%	100%
Coordination and	Pensions/IPPD	Updated Monthly	Monthly Pensions Deductions	100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Output (KO)	Key Performance Indicator (KPI)	Target 2024/25	Actual Achievements 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28
Management of Final Benefits Payable to Employees		Pensions and Gratuity Deductions By-Products	Monthly Gratuity Computations					
Addressing HR Matters Through CHRAC	Advisory	Quarterly CHRAC Meetings Held	Notices and Minutes of CHRAC Meetings	100%	100%	100%	100%	100%
Coordination and Management of County Staff Welfare through medical and insurance covers	Staff Welfare Unit	Updated Staff Medical and Insurance	No of County Employees Covered by Medical and Insurance Covers	100%	100%	100%	100%	100%
Managing the County Internship Programme	Staff Welfare Unit	Requisite, induct and Deploy 200 interns	Number of Interns recruited, inducted and deployed to various Departments	100%	100%	100%	100%	100%
Implementation of CPSB Decisions on HR Matters	HR Directorate	Implemented HR Matters	Reports and Records	100%	100%	100%	100%	100%

AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT

Part A. Vision

A food secure, healthy, economically stable, and environmentally sound county.

Part B. Mission

To be a vibrant, inclusive, and sustainable rural economy with transformed food, water and land use systems

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

a) Departmental Mandate

The mandate of the Department of Agriculture, Livestock and Aquaculture Development is to promote agriculture production and productivity, ensure food and nutrition security, promote value

addition and market access, create an enabling legal and policy framework, and ensure the use of sustainable and climate resilient agricultural practices.

b) Expenditure Trends

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	240,902,843	238,102,892	98.84	355,213,290	324,095,069	91.24
2023/24	246,081,678	230,722,600	93.76	453,597,017	328,482,632	72.42
2024/25	246,021,416	244,085,645	99.21	306,571,915	156,091,121	50.92
Total	733,005,937	712,911,137	97.26	1,115,382,222	808,668,822	72.50

The table presents the budgetary allocations and expenditures for the Department of Agriculture, Livestock and Aquaculture Development over three consecutive financial years: 2022/23, 2023/24, and 2024/25.

For recurrent budgets, the approved amounts remained relatively stable, with Kshs. 240,902,843 in 2022/23, Kshs. 246,081,678 in 2023/24, and Kshs. 246,021,416 in 2024/25. The actual expenditures closely matched the approved budgets each year, resulting in high absorption rates: 98.84% in 2022/23, 93.76% in 2023/24, and an impressive 99.21% in 2024/25.

The development budget shows more significant fluctuations. Approved development budgets were Kshs. 355,213,290 in 2022/23, Kshs. 453,597,017 in 2023/24, and Kshs. 306,571,915 in 2024/25. Actual expenditures were Kshs. 324,095,069, Kshs. 328,482,632, and Kshs. 156,091,121 respectively, with absorption rates declining over the years: 91.24% in 2022/23, 72.42% in 2023/24, and 50.92% in 2024/25.

c) Major achievements for 2022/23 to 2024/2025 financial years

i. Crops Resource Management Directorate

- Procurement and distribution of 28,700 kg of high-yielding, mineral-rich bean seeds to enhance household nutrition, improve crop productivity, and strengthen food security.
- Procurement and distribution of 50,000 kg (including 21 tonnes) of certified Irish potato seeds to farmers in Kieni Constituency to promote certified seed use, increase yields, and improve farmers' incomes.
- Conducted pest and disease surveillance and control for African armyworm to safeguard crop production, minimize losses, and enhance early response to outbreaks.
- Participation in the Agricultural Society of Kenya Show and initiation of preparations for the 2023 Central Kenya Show to promote agricultural technologies, farmer learning, and stakeholder engagement.
- Procurement and distribution of 20,000 coffee seedlings to farmers in Kirimukuyu Ward to support coffee rejuvenation, increase production, and improve farmer incomes.
- Procurement and distribution of 410 tonnes of manure (including 310 tonnes to 4,415

farmers in Chinga Ward) to improve soil fertility, enhance crop yields, and promote sustainable farming practices.

- Construction of a 10m x 30m coffee solar dryer at Kahiraini Coffee Factory, Ruguru Ward to improve post-harvest handling, enhance coffee quality, and increase market value.
- Procurement and distribution of 151 (16-litre) knapsack sprayers to coffee farmers in Kirimukuyu Ward to improve pest and disease management and boost crop productivity.
- Procurement and installation of a greenhouse for youth in Iriaini Ward (Nyeri South) to promote climate-smart agriculture, support youth engagement, and enhance high-value crop production.
- Procurement and distribution of 25,000 Hass avocado seedlings to farmers in Chinga Ward to support diversification, increase export-oriented production, and improve farmer incomes.
- Distribution of 40,000 tea seedlings to farmers in Ragati and Chinga areas to expand tea production and enhance household earnings.
- Construction of Thuta Tea Buying Centre to improve market access, reduce post-harvest losses, and enhance efficiency in tea collection.
- Construction of two new agricultural offices (Kieni West and Nyeri South), renovation of Kieni East and Mathira East offices, and construction of a 134m security wall at the County Headquarters to improve service delivery, staff working conditions, and security.
- Procurement and distribution of 4,200 kg of sunflower seeds to over 2,000 farmers across all sub-counties to promote crop diversification, support edible oil production, and enhance farmer incomes.

ii. Livestock Production Directorate

- Procurement and distribution of 54,000 KALRO improved one-month-old chicks to 250 farmer groups, including women, men, youth, and vulnerable groups. Additionally, 150 dairy goats were procured and distributed to various farmer groups to improve livestock breeds.
- Support for feed formulation and reduction of milk production costs through procurement, installation, and commissioning of three (1-ton) feed mixers with hammer mills and provision of livestock feed starter raw materials to Gatarakwa, Mweiga, and Island Farm Cooperative Societies.
- Construction of Phase I of a zero-grazing unit at Wambugu Agricultural Training Centre (WATC) to promote proper housing, increase livestock productivity, and enhance extension services.
- Procurement of honey processing equipment for the honey common user facility at WATC to promote value addition and build capacity in apiculture.
- Construction of two office blocks in Mweiga and Othaya sub-counties to improve the work environment and enhance service delivery.

iii. Aquaculture Development

- Procurement and distribution of 3,000 pond liners to support establishment of durable and water-efficient fishponds, reduce seepage losses, and promote aquaculture in areas with unsuitable soils.
- Procurement and distribution of 3,000 units of fish feeds to enhance growth and productivity, reduce production costs, and improve overall yields in aquaculture enterprises.
- Support for the establishment of five fishponds, including fencing, cover nets, and piping systems, to strengthen infrastructure, improve pond management, and demonstrate best practices.
- Procurement and distribution of 115,000 fish fingerlings to farmers to promote pond stocking, increase production, and expand aquaculture adoption as a viable income-generating activity.

iv. Veterinary Services Directorate

- Vaccination of 188,569 animals against priority diseases, including lumpy skin disease, anthrax, black quarter, foot and mouth disease, rabies, sheep and goat pox, and contagious caprine pleuropneumonia.
- Provision of subsidized Artificial Insemination (AI) services to 51,623 animals to improve livestock genetics, enhance breed quality, and increase milk production.
- Pilot distribution of 600 doses of sexed semen to dairy cooperative societies to promote preferred breeds, improve dairy productivity, with plans for scale-up.
- Inspection of 213,839 animals across 73 slaughter facilities to ensure meat safety, safeguard public health, and enforce veterinary standards.
- Inspection and regulation of agro-vet outlets and Animal Health Service Providers (AHSPs) to ensure compliance with standards, promote responsible drug use, and improve service delivery.
- Training of 250 leather value chain actors resulting in production of 220,529 quality hides and skins to improve product quality and market value.
- Support to 23 public vector control entities, including cattle dips and spray races, to enhance tick control and reduce prevalence of tick-borne diseases.
- Provision of technical guidance on tick control practices, including acaricide use, rotation, and infrastructure maintenance.
- Development and dissemination of a Standard Operating Procedure (SOP) for clinical case reporting to AHSPs to strengthen disease surveillance and curb antimicrobial resistance (AMR).
- Capacity building and sensitization of AHSPs on AMR to reduce misuse of veterinary drugs, improve traceability, and enhance data-driven decision-making.

v. Wambugu Agricultural Training Centre (WATC)

- Establishment of a water harvesting and irrigation system through construction of a water pan for roof catchment and installation of a solar-powered borehole to ensure reliable water supply for aquaculture and crop production.
- Refurbishment of one ablution block to improve sanitation standards and enhance the

training environment.

- Completion of Phase I of a modern zero-grazing unit to serve as a demonstration and training model for improved livestock management.
- i. Agriculture Mechanization Station Narumoru
 - Baling of 3,600 hay bales across 55 acres to support livestock feed conservation and improve fodder availability during dry seasons.
 - Ploughing of 91 acres of existing farmland to improve soil conditions and crop production efficiency.
 - Ploughing of 38 acres of new land to facilitate expansion of cultivated areas and increase farm output.
 - Harrowing of 83 acres of land to achieve fine seedbed preparation, improve soil structure, and enhance crop germination.
 - Mowing of 82 acres of land to support pasture management and improve fodder quality for livestock.
 - Provision of transport services covering approximately 360 km using a 6-ton trailer to facilitate movement of farm inputs and outputs and improve access to markets.

d) Challenges and mitigation measures

i. Constraints and Challenges in Budget implementation

- High Cost of Agricultural Inputs – Fertilizers, agro-chemicals, and mechanization fuel costs remain high, affecting farmer uptake and overall service delivery.
- Delayed or Inadequate Funding – Late release of funds and low budget allocations hinder timely procurement of inputs, equipment maintenance, and program execution.
- Procurement Delays – Lengthy procurement processes, especially for farm inputs, spare parts, and maintenance services, increase operational downtime.
- Unreliable Weather Patterns – Harsh weather and erratic rainfall, intensified by climate change, disrupt crop production and mechanization schedules.
- Soil Fertility and Land Management Issues – Poor soils, low fertility, and inadequate water management practices reduce productivity and require continuous investment in soil and water conservation.
- Limited Availability of Quality Seeds – Shortage of certified seeds, particularly Irish potatoes, leads to re-cycling of old seeds and reduced yields.
- Pest and Disease Outbreaks – Outbreaks such as the African armyworm demand increased surveillance, chemical support, and emergency response, straining budgets.
- Aging Farming Community – A majority of farmers are older, limiting adoption of modern agricultural technologies and mechanized operations.
- Capacity Constraints – Limited personnel, including plant operators and mechanics, hinder mechanization and maintenance efficiency.
- Competition from mechanization Private Providers – Private mechanization services sometimes outperform public provision, reducing utilization of government services.
- Outdated or Inefficient Infrastructure – Wet processing facilities and farm machinery are

often old or inefficient, increasing operational costs.

- Delayed Government Support Programs – Slow release of government subsidies and fertilizer e-messages affects farmers' timely access to inputs.

ii. Mitigations Strategies

a) Climate and Weather-Related Challenges

- Promote climate-smart agriculture technologies such as drought-tolerant seeds, water harvesting, and irrigation systems.
- Package and disseminate climate change-resilient crop production practices through training and demonstration plots.
- Develop early warning systems for pests, diseases, and adverse weather events.

b) Soil Fertility and Land Management

- Conduct soil testing and advise farmers on optimal fertilizer application based on soil pH and nutrient status.
- Support soil and water conservation practices, including terracing, cover cropping, and mulching.
- Promote farmer groups for bulk purchase of quality fertilizers to reduce costs.

c) High Cost and Access to Inputs

- Establish a revolving fund to facilitate timely procurement of fertilizers, certified seeds, and agrochemicals.
- Encourage group purchases among farmers to leverage economies of scale.
- Support local production or multiplication of certified seeds to reduce reliance on imports.

d) Aging Farming Community and Low Youth Participation

- Design targeted programs to attract youth to agriculture, including mentorship, training, and access to mechanization services.
- Provide training and demonstrations for modern agricultural technologies to increase adoption among older farmers.

e) Mechanization and Infrastructure Constraints

- Recruit and train additional plant operators and a qualified plant mechanic to ensure machinery is functional.
- Establish a dedicated maintenance fund for timely repairs and spare part replacement.
- Gradually modernize wet processing facilities to improve efficiency and reduce operational costs.
- Encourage public-private partnerships to complement mechanization services.

f) Financial and Administrative Challenges

- Ensure timely release of funds and allocate resources adequately to each program/activity.

- Establish revolving funds for institutions (e.g., ATCs, mechanization stations) to ensure uninterrupted operations.
- Strengthen governance in cooperative societies to improve transparency, accountability, and resource mobilization.

g) Capacity Building

- Recruit more technical officers and provide continuous training on modern agricultural technologies, climate adaptation, and mechanization.
- Conduct farmer training on pest/disease management, seed selection, and collective marketing.

e) Major services/outputs to be provided in the FY 2026/27 and the medium term

i. Crops Management

- Distribution of agricultural inputs to support crop production:
 - Kitchen garden kits, improved tea seedlings, certified coffee seedlings, avocado and macadamia seedlings.
 - Coffee management kits and solar water pumps for smallholder farmers.
- Provision of certified seeds: Beans, maize, onions, potatoes, and sunflower to enhance yields.
- Construction and refurbishment of agricultural offices, ablution blocks, and field infrastructure.
- Establishment of post-harvest infrastructure: Coffee solar dryers, perimeter walls, and gates for office compounds.
- **Impact:** Increased crop productivity, reduced post-harvest losses, improved farmer access to quality seeds and inputs, and enhanced extension services.

ii. Livestock Production

- Provision of agricultural machinery and equipment to support dairy, poultry, and apiculture.
- Purchase and distribution of animals and breeding stock: Dairy goats, chicks for commercial poultry hubs.
- Construction and completion of zero-grazing units, fencing, and ablution blocks in livestock facilities.
- Participation in exhibitions and provision of milk testing kits to improve livestock product quality.
- **Impact:** Improved livestock productivity, better-quality milk and eggs, enhanced youth involvement, and improved farmer incomes.

iii. Veterinary Services

- Purchase of vaccines, animal breeding supplies, and disease control equipment.
- Expansion and rehabilitation of veterinary infrastructure: Slaughterhouses, dips, and county veterinary offices.
- Full operationalization of the Leather Common Manufacturing Facility (CMF).
- **Impact:** Enhanced animal health, reduced prevalence of notifiable diseases, improved meat and dairy safety, and strengthened disease surveillance.

iv. **Aquaculture Development**

- Construction and fencing of fishponds, installation of pipelines, and water connectivity systems.
- Provision of high-density polyethylene liners for Aquapark, fish fingerlings, and feed support to farmers.
- Repair and establishment of demonstration ponds at show grounds for training and outreach.
- **Impact:** Increased fish production, improved aquaculture management skills, and expanded fish supply for local markets.

v. **Wambugu Agricultural Training Centre (ATC)**

- Production of certified seeds on 5 acres.
- Rehabilitation of conference facilities, hostels, and office infrastructure.
- Purchase of machinery, institutional appliances, office furniture, and beddings.
- Expansion of irrigation infrastructure including water towers and borehole fencing.
- **Impact:** Enhanced training capacity improved institutional service delivery, and better-equipped facilities for practical agricultural training.

vi. **Agriculture Mechanization Station (AMS) Naromoru**

- Rehabilitation of farm machinery, construction of machinery sheds, and provision of fuel and lubricants.
- **Impact:** Improved efficiency of mechanized farm operations, reduced downtime, and enhanced service provision to farmers.

Part D: Programme Objectives

	PROGRAMME	OBJECTIVE
1.	Agricultural Management	Create an enabling environment for improved and efficient service delivery to diversify agricultural production for increased income and enhanced food security.
2.	Wambugu ATC	To provide quality agricultural training Services and facilities for enhancing agriculture development in Nyeri County and beyond.
3.	AMS Naromoru	To offer mechanization services to the Agricultural Sector.

	PROGRAMME	OBJECTIVE
4.	Livestock Production management	To increase livestock production and productivity for increased income.
5.	Veterinary Services	To manage and control pests and diseases in animals to safeguard human and animal health.
6.	Fisheries development and Management	To raise the income from aquaculture by 10% extension services Increased fish production and value addition
7.	Resource Mobilization and Donor Support	To strengthen external resource mobilization for improved service delivery

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Agricultural Management						
S.P. 1.1: Administration and planning services	254,155,905	252,721,183	241,270,395	251,430,980	264,002,529	277,202,655
S.P 1.2: County Agriculture Extension Program	21,547,755	18,747,112	17,097,437	22,797,437	23,937,309	25,134,174
Total Expenditure for Program 1	275,703,660	271,468,295	258,367,832	274,228,417	287,939,838	302,336,830
Programme 2: AMS Naramoru						
S.P 2.1: Development Of Agricultural Land For Crop Production	8,256,100	4,384,355	7,440,108	5,726,000	6,012,300	6,312,915
Total Expenditure for Program 2	8,256,100	4,384,355	7,440,108	5,726,000	6,012,300	6,312,915
Programme 3: Aquaculture Development						
S.P. 3.1: Fisheries Development	1,067,937	868,040	6,567,937	6,917,937	7,263,834	7,627,026
Total Expenditure for Program 3	1,067,937	868,040	6,567,937	6,917,937	7,263,834	7,627,026
Programme 4: Livestock Production Management						

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
S.P 4.1: Provision of Extension Services to Livestock farmers	24,821,797	22,533,622	29,764,940	38,819,940	40,760,937	42,798,984
Total Expenditure for Program 4	24,821,797	22,533,622	29,764,940	38,819,940	40,760,937	42,798,984
Programme 5: Resource Mobilization and Donor Support						
S.P 5.1: Donor Support Services	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Total Expenditure for Program 5	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Programme 6: Veterinary Services						
S.P 6.1: Animal Breeding and Disease Control	25,546,197	25,022,529	32,449,363	35,669,797	37,453,287	39,325,951
Total Expenditure for Program 6	25,546,197	25,022,529	32,449,363	35,669,797	37,453,287	39,325,951
Programme 7: Wambugu ATC						
S.P 7.1: Farm Development	17,319,744	11,545,315	11,952,885	21,780,000	22,869,000	24,012,450
Total Expenditure for Program 7	17,319,744	11,545,315	11,952,885	21,780,000	22,869,000	24,012,450
Total Expenditure for Vote	552,593,331	402,719,716	599,562,432	493,142,091	517,799,196	543,689,155

Part F. Summary of Expenditure by Vote and Economic Classification (Kshs. Millions)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Expenditure	246,021,416	244,836,295	239,197,177	239,142,091	251,099,196	263,654,155
Compensation to Employees	221,658,115	221,657,337	221,591,147	222,621,061	233,752,114	245,439,720
Use of Good and Services	16,257,301	15,084,958	9,720,030	8,635,030	9,066,782	9,520,121

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies	7,856,000	7,856,000	7,856,000	7,856,000	8,248,800	8,661,240
Other Recurrent	250,000	238,000	30,000	30,000	31,500	33,075
Capital Expenditure	306,571,915	157,883,421	360,365,255	254,000,000	266,700,000	280,035,000
Acquisition of Non-Financial Assets	36,995,119	28,572,195	62,678,003	93,200,000	97,860,000	102,753,000
Capital Transfers to Govt. Agencies	202,623,496	69,643,159	253,019,367	110,000,000	115,500,000	121,275,000
Other Development	66,953,300	59,668,067	44,667,885	50,800,000	53,340,000	56,007,000
Total Expenditure for Vote	552,593,331	402,719,716	599,562,432	493,142,091	517,799,196	543,689,155

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Programme 1: Agricultural Management						
Current Expenditure	234,407,742	234,032,820	227,583,503	227,528,417	238,904,838	250,850,080
Compensation to Employees	221,408,115	221,407,712	221,391,147	222,386,061	233,505,364	245,180,632
Use of Good and Services	12,779,627	12,415,108	6,192,356	5,142,356	5,399,474	5,669,447
Current Transfers Govt. Agencies						
Other Recurrent	220,000	210,000				
A-in-A						
Capital Expenditure	41,295,918	37,435,475	30,784,329	46,700,000	49,035,000	51,486,750
Acquisition of Non-Financial Assets	9,203,518	6,453,793	17,784,329	30,300,000	31,815,000	33,405,750
Capital Transfers to Govt. Agencies	2,745,600	2,745,599				
Other Development	29,346,800	28,236,083	13,000,000	16,400,000	17,220,000	18,081,000

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Total Expenditure for Programme 1	275,703,660	271,468,295	258,367,832	274,228,417	287,939,838	302,336,830
Subprogramme 1.1: Administration and planning services						
Current Expenditure	232,810,305	232,499,601	225,986,066	225,930,980	237,227,529	249,088,905
Compensation to Employees	221,221,147	221,221,146	221,221,147	222,166,061	233,274,364	244,938,082
Use of Good and Services	11,369,158	11,068,455	4,764,919	3,764,919	3,953,165	4,150,823
Current Transfers Govt. Agencies						
Other Recurrent	220,000	210,000				
A-in-A						
Capital Expenditure	21,345,600	20,221,582	15,284,329	25,500,000	26,775,000	28,113,750
Acquisition of Non-Financial Assets	1,000,000	986,700	5,284,329	9,100,000	9,555,000	10,032,750
Capital Transfers to Govt. Agencies	2,745,600	2,745,599				
Other Development	17,600,000	16,489,283	10,000,000	16,400,000	17,220,000	18,081,000
Total Expenditure for Sub Programme 1.1	254,155,905	252,721,183	241,270,395	251,430,980	264,002,529	277,202,655
County Agriculture Extension Program 1.2						
Current Expenditure	1,597,437	1,533,219	1,597,437	1,597,437	1,677,309	1,761,174
Compensation to Employees	186,968	186,566	170,000	220,000	231,000	242,550
Use of Good and Services	1,410,469	1,346,653	1,427,437	1,377,437	1,446,309	1,518,624
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	19,950,318	17,213,893	15,500,000	21,200,000	22,260,000	23,373,000

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Acquisition of Non-Financial Assets	8,203,518	5,467,093	12,500,000	21,200,000	22,260,000	23,373,000
Capital Transfers to Govt. Agencies						
Other Development	11,746,800	11,746,800	3,000,000			
Total Expenditure for Sub Programme 1.2	21,547,755	18,747,112	17,097,437	22,797,437	23,937,309	25,134,174
Programme 2: AMS Naromoru						
Current Expenditure	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Other Recurrent						
A-in-A						
Capital Expenditure	7,030,100	3,158,355	6,214,108	4,500,000	4,725,000	4,961,250
Acquisition of Non-Financial Assets	1,500,000	0	6,214,108	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development	5,530,100	3,158,355				
Total Expenditure for Programme 2	8,256,100	4,384,355	7,440,108	5,726,000	6,012,300	6,312,915
Sub-Programme 2.1: Development Of Agricultural Land For Crop Production						
Current Expenditure	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Compensation to Employees						
Use of Good and Services						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Current Transfers Govt. Agencies	1,226,000	1,226,000	1,226,000	1,226,000	1,287,300	1,351,665
Other Recurrent						
A-in-A						
Capital Expenditure	7,030,100	3,158,355	6,214,108	4,500,000	4,725,000	4,961,250
Acquisition of Non-Financial Assets	1,500,000		6,214,108	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development	5,530,100	3,158,355				
Total Expenditure for Sub-Programme 2.1	8,256,100	4,384,355	7,440,108	5,726,000	6,012,300	6,312,915
Programme 3: Aquaculture Development						
Current Expenditure	1,067,937	868,040	1,067,937	1,067,937	1,121,334	1,177,401
Compensation to Employees				20,000	21,000	22,050
Use of Good and Services	1,067,937	868,040	1,067,937	1,047,937	1,100,334	1,155,351
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			5,500,000	5,850,000	6,142,500	6,449,625
Acquisition of Non-Financial Assets			2,800,000	3,850,000	4,042,500	4,244,625
Capital Transfers to Govt. Agencies						
Other Development			2,700,000	2,000,000	2,100,000	2,205,000
Total Expenditure for Programme 3	1,067,937	868,040	6,567,937	6,917,937	7,263,834	7,627,026
Sub-Programme 3.1: Fisheries Development						
Current Expenditure	1,067,937	868,040	1,067,937	1,067,937	1,121,334	1,177,401

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Compensation to Employees				20,000	21,000	22,050
Use of Good and Services	1,067,937	868,040	1,067,937	1,047,937	1,100,334	1,155,351
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure			5,500,000	5,850,000	6,142,500	6,449,625
Acquisition of Non-Financial Assets			2,800,000	3,850,000	4,042,500	4,244,625
Capital Transfers to Govt. Agencies						
Other Development			2,700,000	2,000,000	2,100,000	2,205,000
Total Expenditure for Sub-Programme 3.1	1,067,937	868,040	6,567,937	6,917,937	7,263,834	7,627,026
Programme 4: Livestock Production Management						
Current Expenditure	1,219,940	979,325	1,219,940	1,219,940	1,280,937	1,344,984
Compensation to Employees	250,000	249,625	200,000	215,000	225,750	237,038
Use of Good and Services	969,940	729,700	1,019,940	1,004,940	1,055,187	1,107,946
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	23,601,857	21,554,297	28,545,000	37,600,000	39,480,000	41,454,000
Acquisition of Non-Financial Assets	23,601,857	21,554,297	26,300,000	36,900,000	38,745,000	40,682,250
Capital Transfers to Govt. Agencies						
Other Development			2,245,000	700,000	735,000	771,750
Total Expenditure for Programme 4	24,821,797	22,533,622	29,764,940	38,819,940	40,760,937	42,798,984

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Sub Programme 4.1: Provision of Extension Services to Livestock farmers						
Current Expenditure	1,219,940	979,325	1,219,940	1,219,940	1,280,937	1,344,984
Compensation to Employees	250,000	249,625	200,000	215,000	225,750	237,038
Use of Good and Services	969,940	729,700	1,019,940	1,004,940	1,055,187	1,107,946
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	23,601,857	21,554,297	28,545,000	37,600,000	39,480,000	41,454,000
Acquisition of Non-Financial Assets	23,601,857	21,554,297	26,300,000	36,900,000	38,745,000	40,682,250
Capital Transfers to Govt. Agencies						
Other Development			2,245,000	700,000	735,000	771,750
Total Expenditure for Sub Programme 4.1	24,821,797	22,533,622	29,764,940	38,819,940	40,760,937	42,798,984
Programme 5: Resource Mobilization and Donor Support						
Current Expenditure						
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Other Development						
Total Expenditure for Programme 5	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Sub-Programme 5.1: Donor Support Services						
Current Expenditure						
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies						
Other Recurrent						
A-in-A						
Capital Expenditure	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Other Development						
Total Expenditure for Sub-Programme 5.1	199,877,896	66,897,560	253,019,367	110,000,000	115,500,000	121,275,000
Programme 6: Veterinary Services						
Current Expenditure	1,469,797	1,100,110	1,469,797	1,469,797	1,543,287	1,620,451
Compensation to Employees						
Use of Good and Services	1,439,797	1,072,110	1,439,797	1,439,797	1,511,787	1,587,376
Current Transfers Govt. Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Other Recurrent	30,000	28,000	30,000	30,000	31,500	33,075
A-in-A						
Capital Expenditure	24,076,400	23,922,419	30,979,566	34,200,000	35,910,000	37,705,500
Acquisition of Non-Financial Assets			7,579,566	5,700,000	5,985,000	6,284,250
Capital Transfers to Govt. Agencies						
Other Development	24,076,400	23,922,419	23,400,000	28,500,000	29,925,000	31,421,250
Total Expenditure for Program 6	25,546,197	25,022,529	32,449,363	35,669,797	37,453,287	39,325,951
Sub-Programme 6.1: Animal Breeding and Disease Control						
Current Expenditure	1,469,797	1,100,110	1,469,797	1,469,797	1,543,287	1,620,451
Compensation to Employees						
Use of Good and Services	1,439,797	1,072,110	1,439,797	1,439,797	1,511,787	1,587,376
Current Transfers Govt. Agencies						
Other Recurrent	30,000	28,000	30,000	30,000	31,500	33,075
A-in-A						
Capital Expenditure	24,076,400	23,922,419	30,979,566	34,200,000	35,910,000	37,705,500
Acquisition of Non-Financial Assets			7,579,566	5,700,000	5,985,000	6,284,250
Capital Transfers to Govt. Agencies						
Other Development	24,076,400	23,922,419	23,400,000	28,500,000	29,925,000	31,421,250
Total Expenditure for Sub-Programme 6.1	25,546,197	25,022,529	32,449,363	35,669,797	37,453,287	39,325,951
Programme 7: Wambugu ATC						
Current Expenditure	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575
Other Recurrent						
A-in-A						
Capital Expenditure	10,689,744	4,915,315	5,322,885	15,150,000	15,907,500	16,702,875
Acquisition of Non-Financial Assets	2,689,744	564,105	2,000,000	11,950,000	12,547,500	13,174,875
Capital Transfers to Govt. Agencies						
Other Development	8,000,000	4,351,210	3,322,885	3,200,000	3,360,000	3,528,000
Total Expenditure for Programme 7	17,319,744	11,545,315	11,952,885	21,780,000	22,869,000	24,012,450
Sub-Programme 7.1: Farm Development						
Current Expenditure	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575
Compensation to Employees						
Use of Good and Services						
Current Transfers Govt. Agencies	6,630,000	6,630,000	6,630,000	6,630,000	6,961,500	7,309,575
Other Recurrent						
A-in-A						
Capital Expenditure	10,689,744	4,915,315	5,322,885	15,150,000	15,907,500	16,702,875
Acquisition of Non-Financial Assets	2,689,744	564,105	2,000,000	11,950,000	12,547,500	13,174,875
Capital Transfers to Govt. Agencies						
Other Development	8,000,000	4,351,210	3,322,885	3,200,000	3,360,000	3,528,000
Total Expenditure for Sub-Programme 7.1	17,319,744	11,545,315	11,952,885	21,780,000	22,869,000	24,012,450

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	2027/28 Projections	2028/29 Projections
Total Expenditure for Vote	552,593,331	402,719,716	599,562,432	493,142,091	517,799,196	543,689,155

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Agriculture, Livestock and Aquaculture Development	County Executive Secretary's Office and Chief Officer	County Executive Secretary	1	1	1	1	1	1
		Chief Officer	1	1	1	1	1	1
	Crop Resource Management Directorate	Deputy Director of Agriculture	3	2	2	2	3	3
		Senior Assistant Director of Agriculture	8	2	2	2	2	2
		Assistant Director of Agriculture	11	8	6	8	8	8
		Principal Agriculture Officer	3	3	3	3	3	3
		Chief Agricultural Officer	7	0	0	0	3	3
		Senior Agricultural officer	3	3	3	3	3	3
		Agricultural officer	21	14	14	14	18	21
		Principal Assistant Agricultural Officer	2	1	1	1	1	1
		Chief Assistant Agricultural Officer	9	1	1	1	1	1
		Senior Assistant Agricultural Officers	8	8	8	8	8	8
		Assistant Agricultural Officer III	86	28	28	28	57	86

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Chief Agricultural Assistant	3	3	3	3	3	3
		Agricultural Assistant II	1	1	1	1	1	1
		Engineer I (Agriculture)	2	0	0	0	0	0
		Engineer II (Agriculture)	3	2	2	2	3	3
		Principal Superintendent (Agriculture)	1	1	0	1	1	1
		Inspector (Agriculture)	2	0	0	0	1	1
	Agricultural Training and Mechanization Directorate- Wambugu ATC	Deputy Director of Agriculture	1	1	1	1	1	1
		Senior Assistant Director Agriculture	2	1	1	1	2	2
		Agricultural Officer/ Livestock Officer/ Fisheries Officer	3	0	0	0	2	1
		Principal Assistant Agricultural Officer / Principal Assistant Fisheries Officer/ Principal Assistant Livestock Officer	3	0	0	0	1	2
		Chief Assistant Agricultural Officer/ Chief Assistant Fisheries Officer/ Chief Assistant Livestock Officer	2	0	0	0	1	1
		Senior Assistant Fisheries Officer	1	0	0	0	1	1

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Senior Assistant Livestock Production Officer	1	1	1	1	1	1
		Assistant Agricultural Officer II/ Assistant Livestock Production Officer II	2	0	0	0	1	1
		Assistant Agricultural Officer III/ Assistant Livestock Production Officer III	0	2	1	2	2	2
		Cleaning Support Supervisor II A (Livestock attendants/Gardeners)	2	0	0	0	1	2
		Senior Support Staff Supervisor (Livestock attendants/Gardeners)	4	0	0	0	2	4
		Senior Support Staff (Livestock attendants/Gardeners)	4	2	2	2	3	4
		Senior Hospitality Officer	1	0	0	0	1	1
		Hospitality Officer I	1	0	0	0	1	1
		Chef	2	1	1	1	1	2
		Assistant Chef	2	1	1	1	2	2
		Cook II	2	2	2	2	2	2
		Cook III	2	0	0	0	1	2
		Senior Support Staff Supervisor (Cooks)	2	0	0	0	1	2
		Support Staff (Cook)	0	2	2	2	2	2
		Waiter assistant III	3	0	0	0	2	1
		Housekeeping assistant III	4	0	0	0	2	2

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Chief Charge Hand	1	0	0	0	1	1
		Senior Charge Hand	1	1	1	1	1	1
		Artisan III	1	0	0	0	1	1
	Agricultural Mechanization Station	Engineer I (Agriculture)	1	0	0	0	1	1
		Engineer II (Agriculture)	3	1	1	1	2	3
		Inspector (Agriculture)	1	0	0	0	1	1
		Plant Mechanic III	1	0	0	0	1	1
		Chief Plant Operator	1	0	0	0	1	1
		Senior Plant Operator	1	1	1	1	1	1
		Plant Operator II	5	0	0	0	2	5
		Plant Operator III	9	5	5	5	7	9
	Directorate of livestock production and aquaculture development	Deputy Director of Livestock Production	1	1	1	1	1	1
		Assistant Director of Livestock Production	4	0	0	0	2	4
		Principal Livestock Production Officer	4	4	4	4	4	4
		Senior Livestock Production Officer	8	0	0	0	4	8
		Livestock Production Officer	13	8	8	8	11	13
		Principal Assistant Livestock Production Officer	1	1	1	1	1	1
		Senior Assistant Livestock Production Officer	2	0	0	0	1	2

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Assistant Livestock Production Officer	2	2	2	2	2	2
		Assistant Livestock Production Officer II	12	1	1	1	4	8
		Assistant Livestock Production Officer III	35	12	12	12	22	35
		Chief Livestock Production Assistant	1	1	1	1	1	1
	Aquaculture Development	Chief Fisheries Officer	7	0	0	0	4	7
		Senior Fisheries Officer	7	0	0	0	4	7
		Fisheries Officers	13	7	7	7	10	13
		Chief Assistant Fisheries Officer	3	0	0	0	2	3
		Senior Assistant Fisheries Officer	3	0	0	0	2	3
		Assistant Fisheries Officer I	3	3	3	3	3	3
		Assistant Fisheries Officer II	4	0	0	0	2	4
		Assistant Fisheries Officer II	13	4	4	4	8	13
		Fisheries Assistant I	2	2	2	2	2	2
	Veterinary Services Directorate	Deputy Director of Veterinary Services	1	0	0	0	1	1
		Senior Assistant Director of Veterinary Services	4	1	1	1	3	4
		Assistant Director of Veterinary Services	3	3	3	3	3	3
		Chief Veterinary Officer	2	1	0	1	2	2

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Senior veterinary Officer	5	0	0	0	3	5
		Veterinary Officer	15	5	5	5	8	7
		Principal Assistant Animal Health Officer	4	0	0	0	2	4
		Chief Assistant Animal Health Officer	0	4	4	4	4	4
		Assistant Animal Health Officer II	15	0	0	0	8	7
		Assistant Animal Health Officer III	60	15	6	15	37	60
		Chief Animal Health Assistant	12	12	12	12	12	12
		Animal Health Assistant I	33	0	0	0	17	16
		Animal Health Assistant II	48	33	33	33	40	48
		Senior Assistant Leather Development Officer	1	0	0	0	1	1
		Leather Development Officer I	1	0	0	0	1	1
		Leather Development Officer II	5	1	1	1	3	5
		Chief Hides and Skins Inspector	8	0	0	0	4	8
	Administrative Services	Assistant Director Office Administrator	1	0	0	0	1	1
		Principal Assistant Office Administrator	3	1	1	1	2	3
		Chief Assistant Officer Administrator	2	2	2	2	2	2

Department	Directorate	Designation/position Title	Authorized Establishments	In post as of 30th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Office Administrative Assistant II	4	0	0	0	2	2
		Principal Clerical Officer	3	1	1	1	2	3
		Chief Clerical Officer	2	2	2	2	2	2
		Senior Clerical Officer	1	0	0	0	1	1
		Clerical Officer I	2	0	0	0	1	1
		Clerical Officer II	7	2	2	2	5	7
		Principal Driver	4	0	0	0	2	2
		Chief Driver	8	4	4	4	6	8
		Senior Driver	6	4	4	4	5	6
		Driver Grade I	2	2	2	2	2	2
		Driver Grade II	10	0	0	0	5	10
		Driver Grade III	12	10	10	10	11	12
		Cleaning Supervisor I	4	3	3	3	4	4
		Cleaning Supervisor II	1	1	1	1	1	1
		Senior Support staff Supervisor	4	0	0	0	2	4
		Senior Support staff	22	9	9	9	16	22
		Support Staff	2	2	2	2	2	2
		Ward Administrator	0	1	1	1	1	1
		Revenue Clerk	1	1	1	1	1	
		Laborer	20	20	18	20	20	20
	Total Funded Positions			286	270	286		

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/2027-2028-2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme: Agricultural Management									
Administrative and planning Services	Headquarter	Renovated Offices	No. of Offices renovated	1	1	1	1	1	1
		Renovation of ASK County stand	No exhibition stands renovated	1	1	1	1	1	1
		Rehabilitated Motor vehicles	No. of vehicles rehabilitated	6	6	8	8	8	8
		Procured fuel for E subsidy fertilizer	No. of Its procured	0	0	5000	5,000	5,000	5,000
		Installation of security CCTV cameras	No of security systems installed	0	0	0	1	0	1
County agriculture extension (Crops development)	Directorate of Crops resource management	Purchase of avocado seedlings	Number	-	-	10,000	10,000	10,000	10,000
		Purchase of Agricultural materials and equipment for value Addition	Number	-	-	1	1	1	1
		Construction of a	Number	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target Baseline 2025/ 26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
		tea buying centre							
		Construction of Office Block	Number	-	-	1	1	-	-
		Completion of a tea buying centre	Number	-	-	1	1	1	1
		Empowerment: Purchase of certified beans	KG	-	-	6,250	6,250	6,250	6,250
		Purchase of certified maize seeds	KG	6,700	6,700	6,666	6,600	6,600	6,600
		Purchase of certified onion seeds Luseti	Number	-	-	100	100	100	100
		Purchase of avocado seedlings	Number	-	-	10,000	10,000	10,000	10,000
Programme: Wambugu ATC									
		Farm enterprises	No, of farm enterprises maintained	5	5	6	6	7	8

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target Baseline 2025/ 26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
		maintained							
		Renovated and refurbished building	No. of buildings renovated and refurbished	0	0	1	1	1	0
		Hatchery established	No. of hatcheries established	0	0	1	1	0	0
		Zero grazing unit established	No. of zero grazing units established	0	0	1	1	0	0
		Potato seeds produced	No. of acres under potato crop	3	3	5	5	5	5
Programme: AMS Narumoru									
Development of Agricultural Land for Crop Production	AMS Narumoru	Procured Chisel plough and Disc plough	No. of implements procured	1	1	1	0	1	1
		Rehabilitated Farm Machinery and Implements	No. of Machinery and Implements rehabilitated	4	3	2	2	1	1
		Procured fuel for production	No. of Litres procured	10,000	10,000	4,070	10,000	10,000	10,000
		Constructed	No. of Machinery shed constructed	0	0	0	1	0	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Machinery shed							
Programme: Livestock Production									
Provision of extension Services to Livestock farmers	Directorate of Livestock Production	Offices infrastructure improved	No of offices constructed/renovated	1	1	0	1	1	1
		Improved livestock housing	No of zero grazing units established/completed	0	0	1	1	0	0
		Improved office furniture	No. of office furniture and fittings purchased	24	24	55	60	60	60
		Chicks procured and distributed	No of improved chicks procured and distributed	54,000	54,000	51,515	60000	60000	60000
		Goats procured and distributed	No of dairy goats procured and distributed	50	50	0	0	600	600
Programme: Veterinary Services									
Breeding disease surveillance and control	Directorate of veterinary services	Procured straws of semen	No. procured	25,000	25,000	25,000	25,000	25,000	25,000
		Procured straws of semen	No. procured	25,000	25,000	25,000	25,000	25,000	25,000
		Procured Motorcycles	No. of motorcycles procured	-	-	-	-	5	5
		Established Leather	No. of leather development	-	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/ 25	Actual Achievement 2024/25	Target Baseline 2025/ 26	Target 2026/ 27	Target 2027/ 28	Target 2028/ 29
		Development centre	centre established						
		Rehabilitated slaughterhouse	No. of slaughterhouse rehabilitated	-	-	-	1	1	1
		Procured No. of Vaccines	No. of vaccines procured	221,850	221,850	221,850	230,000	230,000	230,000
		Procured Anitrac devices	No. of Anitrac devices procured	-	-	6,666	13,333	13,333	13,333
Programme: Fisheries Development and Management									
Provision of extension services to fish farmers: Establishment of an Aquapark at Wambugu ATC	Directorate of Fisheries		No of Meter square of liners procured and distributed	0	0	3,000	2,500	2,500	2,500
			No of Kgs of fish feeds procured and distributed	0	0	3,000	8,000	12,000	20,000
			No of fish ponds established	0	0	10	5	10	10
			No of fingerlings procured and distributed	0	0	15,000	140,000	500,000	500,000

TRADE, COOPERATIVES, CULTURE AND TOURISM

Part A. Vision

A competitive economy with sustainable and equitable social-economic development.

Part B. Mission

To promote innovative and transformative economic interventions for investment promotion, enhanced growth, and sustainable development.

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

Performance Review

The sector direction in terms of performance has been and still remains as to;

- Develop markets for economic growth
- Promote fair trading environments and consumer protection
- Enhance investment and promote regional economic integration
- Enhance industrial and enterprise development
- Develop and promote tourism and cultural heritage for increased economic growth.
- Strengthen the cooperative movement

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	49,825,025	45,497,383	91.31	106,003,199	95,781,007	90.36
2023/24	79,491,515	74,752,396	94.04	203,357,870	125,726,228	61.83
2024/25	68,053,631	62,162,673	91.34	110,502,269	89,583,108	81.07
Total	197,370,171	182,412,452	92.42	419,863,338	311,090,343	74.09

Major achievements for the period and expenditure trends;

- In the expenditure period the department trained staff on trainer of trainer's course which was aimed and improving the training mandate of the department in both Co-operative and trade development sectors.

- In the expenditure period the department continued to implement the Nyeri County Enterprise Development Fund Act which has facilitated affordable financing to small and medium businesses in Nyeri County with a total Portfolio of Ksh 98M. This initiative has directly benefited **289** business traders within the expenditure period, enabling them to access crucial financial support for their enterprises.
- The department has continued to improve the business environment for traders by completing renovations, repairs and construction of public markets. In the expenditure period the department Constructed Gitunduti Market stalls, Ihwagi feed mixing Phase 1 store, installed prepaid meters at Karatina Market Hub phase 1, Constructed Nairutia market phase 11, lthekahuno pit latrine, roofing of walkways at Mudavadi Market, Othay Mitumba Market.
- In the expenditure period the department promoted trade and local businesses, through organizing trade fairs such as the ASK show, providing SMEs and the business community with opportunities to showcase their products and services, as well as to build market linkages.
- In pursuit of consumer protection and fair-trade practices, the weights and measures unit within the Department of Trade conducted spot checks, inspections, and verifications of **10,521** weighing and measuring trade equipment within Nyeri County. These activities, conducted across 211 trading centers and premises, generated revenue of Kshs **3,860,000**.
- In the expenditure period the department of trade has settled **1,200** traders. The Department continues to improve trading environment for traders in markets by providing better roofing, better floors, solar lighting and providing water.
- In the expenditure period the department of trade Industries infrastructure development-to promote and establish industries the department has embarked on the construction of the CAIP (County Aggregation and Industrial Park) which will serve as a game changer in agriculture produce aggregation and value addition enhancing market access and processing.
- The department has continued to promote Investment in the period of expenditure by compiling and print the third volume of Nyeri county Investment profile.
- Through tourism development the department held **6th** Annual Cultural and tourism festivals. The festivals enabled youth, men and women from the county to showcase their talents and invocations in creative art industry.
- The department trained 500 cooperative Leaders and management on governance and financial literacy.
- In the expenditure period the department registered 10 New Co-operative societies
- In the expenditure period the department the organized auditions for innovations and talents which attracted 50 innovations and 500 talents.

Constraints and challenges in budget implementation

- Inadequate funding has resulted to incomplete projects thus, hampering the department's development efforts.

- Delayed disbursement of funds has further exacerbated challenges in project implementation, slowing down progress and impacting the timely delivery of services.

Part D: Programme Objectives

	PROGRAMME	OBJECTIVE
1.	General administration and policy development and Implementation	Ensure timely efficient and effective delivery of public services and Access to information relating to trading, industrialization, Investment, Culture and Tourism.
2.	Tourism Development	To promote and develop tourism in Nyeri County for increased economic growth as well as market tourism attractions sites in the county.
3.	Culture and Arts	To promote and develop all aspects of visual arts, performing arts and educate the public on all aspects of tangible and intangible cultural heritage
4.	Trade Development	To develop wholesale and retail markets infrastructure as critical to achievement of the projected 10% economic growth in vision 2030
5.	Cooperative Development	To strengthen Cooperative movement through Capacity Building to enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Co-operatives Management						
SP1.1 Cooperatives Management Services	6,972,389	6,801,351	12,639,389	6,385,500	6,704,775	7,040,014
Total Expenditure of Programme 1	6,972,389	6,801,351	12,639,389	6,385,500	6,704,775	7,040,014
Programme 2: Culture and arts						
SP 2. 1 Cultural Management	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure of Programme 2	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Programme 3: Tourism Development						
SP 3. 1 Promotion of Tourism	9,650,000	9,289,719	10,900,000	8,396,000	8,815,800	9,256,590
Total Expenditure of Programme 3	9,650,000	9,289,719	10,900,000	8,396,000	8,815,800	9,256,590
Programme 4: Trade Promotion						
SP 4. 1 Trade Promotion	160,933,511	131,850,104	394,558,501	218,447,946	229,370,343	240,838,860
Total Expenditure of Programme 4	160,933,511	131,850,104	394,558,501	218,447,946	229,370,343	240,838,860

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Total Expenditure of Vote -----	178,555,900	148,931,424	419,097,890	236,229,446	248,040,918	260,442,964

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	68,053,631	57,597,890	58,729,446	58,729,446	61,665,918	64,749,214
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	19,970,130	19,385,441	14,514,389	13,514,389	14,190,108	14,899,614
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	110,502,269	90,043,035	361,500,000	177,500,000	186,375,000	195,693,750
Acquisition of Non-Financial Assets	48,817,851	28,626,108	46,000,000	11,000,000	11,550,000	12,127,500
Capital Transfers to Government Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	19,317,147	19,192,372	15,500,000	12,500,000	13,125,000	13,781,250
Total Expenditure of Vote	178,555,900	148,931,424	419,097,890	236,229,446	248,040,918	260,442,964

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Co-operatives Management						
Current Expenditure	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Compensation to Employees						
Use of goods and services	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	2,933,000	2,917,510	9,000,000	4,000,000	4,200,000	4,410,000
Acquisition of Non-Financial Assets	1,000,000	986,000	7,000,000	2,000,000	2,100,000	2,205,000
Capital Transfers to Govt. Agencies						
Other Development	1,933,000	1,931,510	2,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	6,972,389	6,801,351	12,639,389	6,385,500	6,704,775	7,040,014
Sub-Programme 1: Cooperatives Management Services						
Current Expenditure	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014
Compensation to Employees						
Use of goods and services	4,039,389	3,883,841	3,639,389	2,385,500	2,504,775	2,630,014
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	2,933,000	2,917,510	9,000,000	4,000,000	4,200,000	4,410,000
Acquisition of Non-Financial Assets	1,000,000	986,000	7,000,000	2,000,000	2,100,000	2,205,000
Capital Transfers to Govt. Agencies						
Other Development	1,933,000	1,931,510	2,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	6,972,389	6,801,351	12,639,389	6,385,500	6,704,775	7,040,014
Programme 2: Culture and arts						
Current Expenditure						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Acquisition of Non-Financial Assets				1,000,000	1,050,000	1,102,500
Capital Transfers to Govt. Agencies						
Other Development	1,000,000	990,250	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Sub-Programme 1: Cultural Management						
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Acquisition of Non-Financial Assets				1,000,000	1,050,000	1,102,500
Capital Transfers to Govt. Agencies						
Other Development	1,000,000	990,250	1,000,000	2,000,000	2,100,000	2,205,000
Total Expenditure	1,000,000	990,250	1,000,000	3,000,000	3,150,000	3,307,500
Programme 3: Tourism Development						
Current Expenditure	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Compensation to Employees						
Use of goods and services	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	5,000,000	4,979,115	7,000,000	4,500,000	4,725,000	4,961,250
Acquisition of Non-Financial Assets			2,000,000	1,500,000	1,575,000	1,653,750
Capital Transfers to Govt. Agencies						
Other Development	5,000,000	4,979,115	5,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure	9,650,000	9,289,719	10,900,000	8,396,000	8,815,800	9,256,590
Sub-Programme 1: Promotion of Tourism						
Current Expenditure	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340
Compensation to Employees						
Use of goods and services	4,650,000	4,310,604	3,900,000	3,896,000	4,090,800	4,295,340
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	5,000,000	4,979,115	7,000,000	4,500,000	4,725,000	4,961,250
Acquisition of Non-Financial Assets			2,000,000	1,500,000	1,575,000	1,653,750
Capital Transfers to Govt. Agencies						
Other Development	5,000,000	4,979,115	5,000,000	3,000,000	3,150,000	3,307,500
Total Expenditure	9,650,000	9,289,719	10,900,000	8,396,000	8,815,800	9,256,590
Programme 4: Trade Promotion						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	59,364,242	50,693,944	50,058,501	52,447,946	55,070,343	57,823,860
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	11,280,741	11,190,996	6,975,000	7,232,889	7,594,533	7,974,260
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	101,569,269	81,156,160	344,500,000	166,000,000	174,300,000	183,015,000
Acquisition of Non-Financial Assets	47,817,851	27,640,108	37,000,000	10,500,000	11,025,000	11,576,250
Capital Transfers to Govt. Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	11,384,147	11,291,497	7,500,000	5,500,000	5,775,000	6,063,750
Total Expenditure	160,933,511	131,850,104	394,558,501	236,229,446	248,040,918	260,442,964
Sub-Programme 1: Trade Promotion						
Current Expenditure	59,364,242	50,693,944	50,058,501	52,447,946	55,070,343	57,823,860
Compensation to Employees	43,083,501	39,502,948	43,083,501	45,215,057	47,475,810	49,849,600
Use of goods and services	11,280,741	11,190,996	6,975,000	7,232,889	7,594,533	7,974,260
Current Transfers Govt. Agencies						
Other Recurrent	5,000,000					
Capital Expenditure	101,569,269	81,156,160	344,500,000	166,000,000	174,300,000	183,015,000
Acquisition of Non-Financial Assets	47,817,851	27,640,108	37,000,000	10,500,000	11,025,000	11,576,250
Capital Transfers to Govt. Agencies	42,367,271	42,224,555	300,000,000	150,000,000	157,500,000	165,375,000
Other Development	11,384,147	11,291,497	7,500,000	5,500,000	5,775,000	6,063,750
Total Expenditure	160,933,511	131,850,104	394,558,501	236,229,446	248,040,918	260,442,964
Total Expenditure of Vote	178,555,900	148,931,424	419,097,890	236,229,446	248,040,918	260,442,964

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery Unit	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026		EXPENDITURE ESTIMATES			
					Approved Estimates 2025/26	Approved Estimates 2026/27	Projected Estimates	
	POSITION TITLE	JG	AUTHORIZED	IN POSITION			2027/28	2028/29
Administration	CECM	T	1	1	1	1	1	1
	Chief Officer	S	1	1	1	1	1	1
	Salary Arrears							
	Assistant office administrator	J	1	1	1	1	1	1
	Chief Clerical Officer	J	2	1	1	1	1	1
	Administrative assistant	Scale	1	1	1	1	1	1
	Support staff	SCALE 13	1	1	1	1	1	1
	Supplies chain Management Assistant	K	1	1	1	1	1	1
	Assistant Supply Chain	H	1	1	1	1	1	1
	Chief driver	H	1	1	1	1	1	1
	Driver 11	F	1	1	1	1	1	1
	Driver III	D	1	1	1	1	1	1
	Driver III	D	1	1	1	1	1	1
	Driver III	D	1	1	1	1	1	1
Trade Development & Regulation	County Trade Director	R	1	1	1	1	1	1
	Principal Trade Officer	N	1	1	1	1	1	1
	Chief Trade Development Officer	M	1	1	1	1	1	1
	Senior Trade Officer	L	1	1	1	1	1	1
	Trade Development Officer 1	K	1	1	1	1	1	1
	Trade Development Officer II	J	3	1	1	1	1	1
	Support Staff	C	6	6	6	6	6	6
	Support Staff	B	1	1	1	1	1	1
	Messenger	B	1	1	1	1	1	1

Delivery Unit	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026		EXPENDITURE ESTIMATES			
	POSITION TITLE	JG	AUTHORISED	IN POSITION	Approved Estimates 2025/26	Approved Estimates	Projected Estimates	
						2026/27	2027/28	2028/29
	Chief Weights and Measures officer	M	1	1	1	1	1	1
	Weights & Measures II	J	2	2	2	2	2	2
	Assistant Weights and Measures officer	J	1	1	1	1	1	1
Enterprise Development	Principal enterprise development officer	N	1	1	1	1	1	1
Tourism Development	County Director Tourism	R	1	1	1	1	1	1
	Senior Tourism officer	L	1	1	1	1	1	1
	Tourism Officer	J	1	1	1	1	1	1
	Cultural Officer 1	K	1	1	1	1	1	1
	Support staff	B	1	1	1	1	1	1
	Support staff	B	1	1	1	1	1	1
Cooperative Development	Director Cooperative Development	R	1	1	1	1	1	1
	Chief Co-operative Officer	M	1	1	1	1	1	1
	Chief Assistant Cooperative Officer	M	3	3	3	3	3	3
	Senior assistant Cooperative officer	L	1	1	1	1	1	1
	Principal Cooperative Auditor	p	1	1	1	1	1	1
	Chief Cooperative Auditor	M	1	1	1	1	1	1
	Cooperative Auditor 1	K	1	1	1	1	1	1
	Risk and Compliance Officer	K	1	1	1	1	1	1
	Chief Clerical Officer	J	1	1	1	1	1	1
	Senior Clerical Officer	H	1	1	1	1	1	1
Totals								

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/2028

Program me	Deliver y Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Targe t (Base line) 2025 /26	Tar get 202 6/2 7	Target 2027/28	Target 2028/ 29
Programme 1: General Administration and Policy development and implementation									
Outcome: To improve service delivery									
SP1.2 Infrastruc ture and civil works	Trade Adminis tration	Rehabilitation and Maintenance of Trade Headquarters	No. of Office Rehabilitated and maintained	0	0	0	1	2	3
		Construction of secured Trade HQ store	No of stores constructed	0	0	0	1	1	1
Programme 2: Tourism Development									
Outcome: Increased tourism activities									
SP2.1 Promotio n of Tourism	Tourism	Nyeri county Cultural and Tourism festival	-No of Exhibitors	35	40	40	50	60	70
		Tourism festival	-No of Cultural groups participate	10	8	8	8	8	8
			No of Participants in Mr and Miss tourism event	40	32	32	35	38	40
		Mau-mau day celebrations	No events	2	2	2	2	2	2
		World Tourism Day	No of events	1	1	1	1	1	1
		Specialized Equipment for Mapping	Number of equipment procured	1	1	2	3	4	6

Program me	Deliver y Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Targe t (Base line) 2025 /26	Tar get 202 6/2 7	Target 2027/28	Target 2028/ 29
SP2.2 Infrastructure Development	Tourism	-Tourism Attraction Sites opened	-No of Tourism sites opened	1	0	0	1	2	2
Programme 3: Culture and Arts									
Outcome: Increased cultural activities									
SP3.1 Cultural management	Culture	Annual Innovation and Talent festival held	-No of Innovations show cased			40	50	60	70
			-No of Talents identified	300	300	400	600	700	800
		Renovation of Culture center Washrooms	No of washrooms renovated	1	0	1	2	3	4
		Training Visual Artists	No of Visual artist trained	10	10	10	20	30	40
Programme 4: Cooperative Development									
Outcome: A strong and vibrant co-operative movement									
SP: 4:1 Cooperative development and management	Co-operative Development	Cooperative alliance day celebration	-No of Cooperative societies participating	90	85	95	100	100	105
		Cooperative alliance day celebration	- No of exhibitors	35	40	40	45	45	45
		Capacity building of co-operatives	No of co-operative trained	25	30	30	45	50	60
		Co-operative societies supported	Number of co-operatives	1	1	1	2	2	2

Program me	Deliver y Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Base line) 2025 /26	Target 2026/27	Target 2027/28	Target 2028/29
		with value addition equipment							
Programme 5: Trade Development									
Outcome: Improved business environment									
SP 5.3 Other infrastruc ture and civil works (Construct ion and Routine Markets maintena nce and Trade office repair)	Trade	Rehabilitate and maintain Market infrastructure	No of market rehabilitated and maintained	2	2	1	4	6	8
SP 5.3 Industrial develop ment	Trade	Industrial Park and special zones developed	Number of parks and zones	1	0	1	1	1	1

EDUCATION, TRAINING AND DEVOLUTION

Part A. Vision

A globally competitive education, training and devolution affairs that are innovative and focused for sustainable development.

Part B. Mission

To provide, promote and coordinate quality education, training and devolution affairs for sustainable social – economic development.

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

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	297,344,783	295,064,348	99.23	41,000,000	36,960,152	90.15
2023/24	503,686,187	499,805,063	99.23	110,214,814	62,173,048	56.41
2024/25	470,692,113	431,223,231	91.61	108,687,341	72,099,445	66.34
Total	1,271,723,083	1,226,092,642	96.41	259,902,155	171,232,645	65.88

Major Achievements for the period

During the period under review, the following were achieved.

- Upgrading of ECDE centers infrastructure
- Recruitment and capacity building of employees.
- ECDE teaching & learning and instructional materials provided
- Vocational Training Centers offering National Vocational Certificate in Education and Training (NVCET) and National Industrial Training Authority (NITA) exams were assisted with examination materials.
- Capacity building workshops for Vocational Training Centers Managers

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27

S/No	Constraints/Challenges FY 2022-23 F/Y 2025/26	Remedy for FY 2026/2027
1.	Inadequate means of transport in the department	Provide two extra double cabin vehicles with a minimum capacity of four passengers each.
2.	Lengthy procurement and payment procedures	Ensure timely implementation of the approved procurement plan
3.	Inadequate office spaces and sanitary facilities	Look for more office space and improve on the available sanitary facilities, staff to share office in the meantime

4.	Shortage of working tools and equipment	Procure enough
5.	Shortage of furniture and storage facilities	Provide and maintain furniture and existing storage facilities
6.	Shortage of VTC instructors	Recruit more to close the gap.

Major services/outputs to be provided in MTEF period 2026/27 – 2028/29 and the inputs required

The following are the major services/outputs to be provided

- Capacity building of departmental staff
- Upgrade and expand VTC and ECDE infrastructure
- Rebrand Vocational Training Centers.
- Provide training tools and equipment for VTCs and learning/instructional materials for ECDE centers
- Recruit and maintain adequate teaching force for VTCs
- Provide outdoor play equipment for ECDE centers
- Appoint BOM members every three years and capacity build them.
- Increase Elimu Fund Bursaries.
- Allocate a vehicle to each sub-county to improve efficiency and effectiveness in service delivery.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	General administration and policy development and implementation	To ensure efficiency in departmental administration, policy development and implementation and improve access to education and retention of learners.
P2	ECDE Management	To provide a holistic childhood development and education
P3	Youth Training and Development	To improve effectiveness and efficiency in vocational education and training
P4	Resource Mobilization and Donor Support	To strengthen county performance in the financing, management, coordination and accountability for resources

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: General administration and policy Development and implementation						

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
SP1.1 Administrative Support Services	416,141,147	415,457,062	505,618,413	420,550,647	441,578,179	463,657,088
Total Expenditure of Programme 1	416,141,147	415,457,062	505,618,413	420,550,647	441,578,179	463,657,088
Programme 2: ECDE Management						
SP 2. 1 ECDE Management	83,934,176	49,842,680	103,765,000	41,905,966	44,001,264	46,201,328
Total Expenditure of Programme 2	83,934,176	49,842,680	103,765,000	41,905,966	44,001,264	46,201,328
Programme 3: Youth Training and Development						
SP 3. 1 Youth Training and Development	33,804,131	30,665,904	51,810,000	41,860,000	43,953,000	46,150,650
Total Expenditure of Programme 3	33,804,131	30,665,904	51,810,000	41,860,000	43,953,000	46,150,650
Programme 4: Resource Mobilization and Donor Support						
SP 4. 1 Donor Support Services	45,500,000	7,998,880	397,000,000	395,000,000	414,750,000	435,487,500
Total Expenditure of Programme 4	45,500,000	7,998,880	397,000,000	395,000,000	414,750,000	435,487,500
Total Expenditure of Vote -----	579,379,454	503,964,526	1,058,193,413	899,316,613	944,282,444	991,496,566

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	470,692,113	560,043,413	465,066,613	465,066,613	488,319,944	512,735,941
Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	66,084,666	27,307,157	65,435,966	56,785,966	59,625,264	62,606,528

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent				4,150,000	4,357,500	4,575,375
Capital Expenditure	108,687,341	72,099,445	498,150,000	428,150,000	449,557,500	472,035,375
Acquisition of Non-Financial Assets	93,090,741	56,504,445	115,150,000	407,250,000	427,612,500	448,993,125
Capital Transfers to Government Agencies	15,596,600	15,595,000	373,000,000	19,000,000	19,950,000	20,947,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure of Vote	579,379,454	503,964,526	1,058,193,413	899,316,613	944,282,444	991,496,566

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: General administration and policy Development and implementation						
Current Expenditure	416,141,147	415,457,062	505,618,413	412,550,647	433,178,179	454,837,088
Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	11,533,700	10,899,138	11,010,966	8,420,000	8,841,000	9,283,050
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent						
Capital Expenditure				8,000,000	8,400,000	8,820,000

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Acquisition of Non-Financial Assets				4,000,000	4,200,000	4,410,000
Capital Transfers to Govt. Agencies						
Other Development				4,000,000	4,200,000	4,410,000
Total Expenditure	416,141,147	415,457,062	505,618,413	420,550,647	441,578,179	463,657,088
Sub-Programme 1: Administrative Support Services						
Current Expenditure	416,141,147	415,457,062	505,618,413	412,550,647	433,178,179	454,837,088
Compensation to Employees	394,607,447	394,557,924	394,607,447	404,130,647	424,337,179	445,554,038
Use of goods and services	11,533,700	10,899,138	11,010,966	8,420,000	8,841,000	9,283,050
Current Transfers Govt. Agencies	10,000,000	10,000,000	100,000,000			
Other Recurrent						
Capital Expenditure				8,000,000	8,400,000	8,820,000
Acquisition of Non-Financial Assets				4,000,000	4,200,000	4,410,000
Capital Transfers to Govt. Agencies						
Other Development				4,000,000	4,200,000	4,410,000
Total Expenditure	416,141,147	415,457,062	505,618,413	420,550,647	441,578,179	463,657,088
Programme 2: ECDE Management						
Current Expenditure	5,562,252	5,120,017	5,615,000	5,255,966	5,518,764	5,794,703
Compensation to Employees						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Use of goods and services	5,562,252	5,120,017	5,615,000	5,105,966	5,361,264	5,629,328
Current Transfers Govt. Agencies						
Other Recurrent				150,000	157,500	165,375
Capital Expenditure	78,371,924	44,722,663	98,150,000	36,650,000	38,482,500	40,406,625
Acquisition of Non-Financial Assets	78,371,924	44,722,663	98,150,000	36,650,000	38,482,500	40,406,625
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	83,934,176	49,842,680	103,765,000	41,905,966	44,001,264	46,201,328
Sub-Programme 1: ECDE Management						
Current Expenditure	5,562,252	5,120,017	5,615,000	5,255,966	5,518,764	5,794,703
Compensation to Employees						
Use of goods and services	5,562,252	5,120,017	5,615,000	5,105,966	5,361,264	5,629,328
Current Transfers Govt. Agencies						
Other Recurrent				150,000	157,500	165,375
Capital Expenditure	78,371,924	44,722,663	98,150,000	36,650,000	38,482,500	40,406,625
Acquisition of Non-Financial Assets	78,371,924	44,722,663	98,150,000	36,650,000	38,482,500	40,406,625
Capital Transfers to Govt. Agencies						
Other Development						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Total Expenditure	83,934,176	49,842,680	103,765,000	41,905,966	44,001,264	46,201,328
Programme 3: Youth Training and Development						
Current Expenditure	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900
Compensation to Employees						
Use of goods and services	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	30,315,417	27,376,782	47,500,000	37,100,000	38,955,000	40,902,750
Acquisition of Non-Financial Assets	14,718,817	11,781,782	17,000,000	14,100,000	14,805,000	15,545,250
Capital Transfers to Govt. Agencies	15,596,600	15,595,000	20,500,000	15,000,000	15,750,000	16,537,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	33,804,131	30,665,904	51,810,000	41,860,000	43,953,000	46,150,650
Sub-Programme 1: Youth Training and Development						
Current Expenditure	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900
Compensation to Employees						
Use of goods and services	3,488,714	3,289,122	4,310,000	4,760,000	4,998,000	5,247,900
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	30,315,417	27,376,782	47,500,000	37,100,000	38,955,000	40,902,750

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Acquisition of Non-Financial Assets	14,718,817	11,781,782	17,000,000	14,100,000	14,805,000	15,545,250
Capital Transfers to Govt. Agencies	15,596,600	15,595,000	20,500,000	15,000,000	15,750,000	16,537,500
Other Development			10,000,000	8,000,000	8,400,000	8,820,000
Total Expenditure	33,804,131	30,665,904	51,810,000	41,860,000	43,953,000	46,150,650
Programme 4: Resource Mobilization and Donor Support						
Current Expenditure	45,500,000	7,998,880	44,500,000	42,500,000	44,625,000	46,856,250
Compensation to Employees						
Use of goods and services	45,500,000	7,998,880	44,500,000	38,500,000	40,425,000	42,446,250
Current Transfers Govt. Agencies						
Other Recurrent				4,000,000	4,200,000	4,410,000
Capital Expenditure			352,500,000	352,500,000	370,125,000	388,631,250
Acquisition of Non-Financial Assets				352,500,000	370,125,000	388,631,250
Capital Transfers to Govt. Agencies			352,500,000			
Other Development						
Total Expenditure	45,500,000	7,998,880	397,000,000	395,000,000	414,750,000	435,487,500
Sub-Programme 1: Donor Support Services						
Current Expenditure	45,500,000	7,998,880	44,500,000	42,500,000	44,625,000	46,856,250
Compensation to Employees						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Use of goods and services	45,500,000	7,998,880	44,500,000	38,500,000	40,425,000	42,446,250
Current Transfers Govt. Agencies						
Other Recurrent				4,000,000	4,200,000	4,410,000
Capital Expenditure			352,500,000	352,500,000	370,125,000	388,631,250
Acquisition of Non-Financial Assets				352,500,000	370,125,000	388,631,250
Capital Transfers to Govt. Agencies			352,500,000			
Other Development						
Total Expenditure	45,500,000	7,998,880	397,000,000	395,000,000	414,750,000	435,487,500
Total Expenditure of Vote	579,379,454	503,964,526	1,058,193,413	899,316,613	944,282,444	991,496,566

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution		Member- County Executive Committee	1	1	1	1	1	1
Education, Training and Devolution		Chief Officer	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Education & Training	Director Education & Training	1	1	1	1	1	1
Education, Training and Devolution	Elimu fund	Director -Accounting Services	1	1	1	1	1	1
Education, Training and Devolution	Devolution	Director- Devolution & Resource Mobilization	1	0	0	1	1	1
Education, Training and Devolution	Administration Services	Deputy Director Human Resource Management & Development	1	1	1	1	1	1
Education, Training and Devolution	Devolution	Assistant Director- Devolution & Resource Mobilization	1	0	0	1	1	1
Education, Training and Devolution	Education & Training	Assistant Director - Education	4	1	1	4	4	4
Education, Training and Devolution	Education & Training	Principal Education Officer	8	8	8	8	8	8
Education, Training and Devolution	Education & Training	Principal Youth Training Officer	2	2	2	2	2	2
Education, Training	Education & Training	Principal Youth Polytechnic Instructor	10	0	0	10	10	10

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
and Devolution								
Education, Training and Devolution	Education & Training	Chief Youth Polytechnic Instructor	15	12	12	15	15	15
Education, Training and Devolution	Education & Training	Senior Youth Polytechnic Instructor	10	5	5	10	10	10
Education, Training and Devolution	Education & Training	Youth Polytechnic Instructor I	30	30	30	30	30	30
Education, Training and Devolution	Education & Training	Graduate ECDE Teacher III	5	0	0	5	5	5
Education, Training and Devolution	Education & Training	Senior Assistant ECDE Teacher III	1	1	1	1	1	1
Education, Training and Devolution	Devolution	Public Communication Officer	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Senior Office Administrative Assistant	2	2	2	2	2	2
Education, Training and Devolution	Administration services	Principal Clerical Officer	3	1	1	3	3	3

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Education & Training	Youth Polytechnic Instructor II/III	40	36	36	40	40	40
Education, Training and Devolution	Education & Training	ECDE Teacher II	80	72	72	72	72	72
Education, Training and Devolution	Education & Training	Senior Assistant ECDE Teacher III	1	1	1	1	1	1
Education, Training and Devolution	Administration Services	Accountant II	1	1	1	1	1	1
Education, Training and Devolution	Administration Services	Chief Clerical Officer	2	2	2	2	2	2
Education, Training and Devolution	Administration Services	Principal Driver	2	1	1	2	2	2
Education, Training and Devolution	Education & Training	Assistant ECDE Teacher I/II	530	526	526	526	526	526
Education, Training and Devolution	Administration Services	Assistant Office Administrator	1	0	0	1	1	1
Education, Training	Administration Services	Chief Driver	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
and Devolution								
Education, Training and Devolution	Education & Training	Assistant ECDE Teacher III	210	198	198	210	210	210
Education, Training and Devolution	Administration Services	Senior Support Staff Supervisor	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Clerical Officer II	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Driver II/III	2	1	1	2	2	2
Education, Training and Devolution	Administration Services	Senior Support Staff	3	3	3	3	3	3
Education, Training and Devolution	Administration Services	Support Staff I	2	0	0	2	2	2
Education, Training and Devolution	Administration Services	Support Staff I	3	2	2	3	3	3
Education, Training and Devolution	Education & Training	Nursery School Teacher III	1	1	1	0	0	0

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Education, Training and Devolution	Administration Services	Clerical Officer [4]	1	1	1	0	0	0
Total Funded Positions			983	913	913	969	969	969

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/28

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Base line) 2025/26	Target 2026/27	Target 2027/ 8	Target 2028/29
Programme 1: General administration and policy Development and implementation Programme									
SP1:1 Administrative Support Services	Administration	Salaries Paid	Number of employees. Staff remunerated				394,607,447	414,337,819	435,054,710
Programme 2: ECDE Management									
SP 2:1 ECDE Management	Early childhood development	Child friendly schools	Increased enrolment				20,000	21,000	22,000
Programme 3: Youth Training and Development									
SP3:1 Youth Training and Development	Vocational Training	Skilled youth for job creation	Proportion of Increment in enrolment and skilled youth joining labor and job market				2,500	3,000	3,500

WATER, ENVIRONMENT & CLIMATE CHANGE

Part A. Vision

Sustainable access to quality, safe and adequate water in a clean, secure climate resilient environment.

Part B. Mission

To promote, conserve, protect and enhance climate resilient environment and improve access to water for sustainable development.

Strategic Objectives

The strategic objectives of this sector are:

- To increase access to water for domestic and irrigation systems.
- To promote conservation and protection of water sources.
- Enhance environmental conservation and management
- To mobilize financial and human resources towards enhanced climate mitigation, adaptation and low carbon development pathway.
- To build resilience of communities against the effects of climate change.

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

Performance Review

The water sectoral goals have always been to:

- Conservation of water catchment areas and flood flows
- Increase water storage capacity.
- Exploitation of ground water potential
- Reduction of Non-Revenue Water
- Extension of pipelines
- Inclusive of modern farming methods in the design for irrigation projects

Departmental achievements for the period and expenditure trends.

Expenditure Trends for FYs 2022/23-2024/25

The following table presents a summary of recurrent and development expenditure trends, including approved budgets, actual spending, and absorption rates for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	73,914,777	72,697,858	98.35	181,985,300	113,208,586	62.21
2023/24	85,659,595	79,254,389	92.52	337,597,215	189,300,159	56.07
2024/25	78,118,595	74,509,133	95.38	376,917,752	162,856,840	43.21
Total	237,692,967	226,461,380	95.27	896,500,267	465,365,585	51.91

Directorate of Water and Irrigation

The department has been involved in construction of water infrastructure in the county that include water storage tanks, extension of water pipeline for different water projects in the county, supply of water storage tank (5m³ and 10m³). Extension of the community water-based project has been ongoing where about 70km worth of pipe network was constructed in the previous 2025/2026 FY. Minor irrigation will be practiced at institutional level at around 1/16 an acre per institution.

The department has also held meetings with other partners like, National Irrigation Authority, IFAD Nairobi fund, Tana Water Works Development Agency, National Agricultural Value development Project (NAVCDP), National Water Harvesting and Storage Authority (NWHSA), National Drought Management Authority (NDMA) in order to request for project funding of water Projects. The stakeholders have been very responsive and water issues both domestic and minor irrigation, have been addressed in various areas.

During the 2026/2027 financial year the department is looking forward to acquiring funding from, National Water Harvesting and storage Authority, National Irrigation Authority, UTaNRMP (IFAD project), and Tana water works Development Agency (TWWDA) as various project proposals have been forwarded for consideration.

Investors' presence in the water sector has been encouraged through public-private partnerships

Directorate of Environment and Climate Change

Achievements

The Directorate had its focus on enhancing environmental management in the County. This was done and achieved through:

a) Environmental Planning, Management and Conservation

- 60 environmental impact assessment were undertaken for various environmental projects
- 50 youth representatives trained on environmental Sustainability

- Creation of awareness in environmental conservation and management through celebrating international environmental days such as World Environment Day, the World Water Day (March 23 , 2026), and World Wetlands Day among others.

b) Forest Conservation and Management

- 50,000 assorted tree seedlings were planted within the financial year with support from various stakeholders including RODI, FAUNA & FLORA, KFS, KENGEN, UTNWTF among others
- 7 foresters undertook a paramilitary training at Londiani forestry college
- 8 tree nurseries were established together with community groups with the county providing them with polytubes and technical expertise
- 2,900 fruit tree seedlings were planted throughout the county through the department
- Conducted sensitization barazas on Participatory Forest Management Plan (PFMP) development for Karima and Tumutumu Forests
- forest restoration project was undertaken at Tumutumu Forest

c) Climate Change

- 30 Ward Climate Change Planning Committee Meetings were conducted in all wards across the county.
- Under the Financing Locally Led Climate Action (FLLoCA) program, the following projects were implemented:
 - (i) Construction of 5 solar driers at the Ichamara, Giathugu, Njuriga, Rwarai and Kiamwangi Coffee factories.
 - (ii) Construction of 2 Water Intakes for the Tetu Aberdare Water and Sewerage Company and for Zaina Muhoya Water Users Association in to increase water accessibility for the citizens.
 - (iii) Desilting of Ragati Old Intake Weir for Water Supply
 - (iv) Construction of a 25M3 masonry tank, installation of solar panels and water distribution pipelines for Kanyama Borehole.
 - (v) Drilling and equipping of Kirika Water Project to enhance the water supply.
 - (vi) Construction of a Water reservoir Tank at the Embaringo Water Project in Gatarakwa Ward.
 - (vii) Construction of a fodder reserve facility at Watuka Co-Operatives Society
 - (viii) Kamuchiru in Mukurweini Central, Gachie Springs in Rugi, Karumaruma Springs in Iriani Ward
 - (ix) Last mile water pipeline distribution for the Mwiyo Water project

Constraints and Challenges:

Some of the challenges and constraints experienced in the budget implementation include:

- Complexities in procurement procedures

- Lack of Directorate supervision vehicles
- Insufficient office space for environmental and climate change officers
- Late disbursement of funds for donor programs

Mitigation strategies

- Increase in resource allocation to the Directorate
- Training and capacity building of all levels of staff and pre-qualified consultant on procurement processes, procedures, and Terms of References (TORs)
- Procurement of inspection/ supervision vehicle
- Allocation of office space for the Directorate staff

Major Services/output in the Medium-Term Period FY 2026/27 – 2028/29

The Directorate seeks to:

- Have sustainably managed natural resources – forests, water etc.- through increasing environmental awareness community trainings as well environmental inspections and patrols.
- Fully comply with environmental management standards for the sake of its citizenry through regular inspections, patrols and monitoring.
- Undertake projects geared towards increasing community resilience and adaptation while reducing vulnerability to effects of climate change.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	Water Resource Management	Extension of water services and Improving irrigation activities
P2	Environment and Natural resources Management and Protection	To enhance environmental conservation, protection, and Management.
P3	Climate Change	Promoting climate change mitigation, adaptation and building resilience.

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Water Resource Management						
SP1.1 Water Services	91,461,322	80,231,432	86,878,677	151,484,342	159,058,559	167,011,487
Total Expenditure of Programme 1	91,461,322	80,231,432	86,878,677	151,484,342	159,058,559	167,011,487

Programme 2: Environment and Climate Change						
SP 2. 1 Environment Conservation, Protection and Management	2,170,000	1,949,980	10,617,249	8,005,000	8,405,250	8,825,513
Total Expenditure of Programme 2	2,170,000	1,949,980	10,617,249	8,005,000	8,405,250	8,825,513
Programme 3: Resource Mobilization and Donor Support						
SP 3. 1 Donor Support Services	361,405,025	206,641,817	181,417,041	208,256,212	218,669,023	229,602,474
Total Expenditure of Programme 3	361,405,025	206,641,817	181,417,041	208,256,212	218,669,023	229,602,474
Total Expenditure of Vote -----	455,036,347	288,823,229	278,912,967	367,745,554	386,132,832	405,439,473

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	78,118,595	76,361,373	77,249,855	79,397,430	83,367,302	87,535,667
Compensation to Employees	63,619,523	63,010,142	63,619,523	66,767,098	70,105,453	73,610,726
Use of goods and services	14,149,072	13,003,631	13,030,332	12,030,332	12,631,849	13,263,441
Current Transfers Govt. Agencies						
Other Recurrent	350,000	347,600	600,000	600,000	630,000	661,500
Capital Expenditure	376,917,752	187,237,080	226,887,888	288,348,124	302,765,530	317,903,807
Acquisition of Non-Financial Assets	29,674,285	16,206,647	28,982,249	77,338,429	81,205,350	85,265,618
Capital Transfers to Government Agencies	340,285,507	164,476,073	194,905,639	209,509,695	219,985,180	230,984,439

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Other Development	6,957,960	6,554,360	3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure of Vote	455,036,347	263,598,453	304,137,743	367,745,554	386,132,832	405,439,473

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Water Resource Management						
Current Expenditure	65,271,227	64,153,335	61,478,677	69,145,913	72,603,209	76,233,369
Compensation to Employees	57,043,577	56,443,569	55,473,345	63,390,581	66,560,110	69,888,116
Use of goods and services	7,977,650	7,462,166	5,805,332	5,555,332	5,833,099	6,124,754
Current Transfers Govt. Agencies						
Other Recurrent	250,000	247,600	200,000	200,000	210,000	220,500
Capital Expenditure	26,190,095	16,078,097	25,400,000	82,338,429	86,455,350	90,778,118
Acquisition of Non-Financial Assets	26,190,095	16,078,097	23,900,000	72,838,429	76,480,350	80,304,368
Capital Transfers to Govt. Agencies			1,500,000			
Other Development				9,500,000	9,975,000	10,473,750
Total Expenditure	91,461,322	80,231,432	86,878,677	151,484,342	159,058,559	167,011,487
Sub-Programme 1: Water Services						
Current Expenditure	65,271,227	64,153,335	61,478,677	69,145,913	72,603,209	76,233,369

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Compensation to Employees	57,043,577	56,443,569	55,473,345	63,390,581	66,560,110	69,888,116
Use of goods and services	7,977,650	7,462,166	5,805,332	5,555,332	5,833,099	6,124,754
Current Transfers Govt. Agencies						
Other Recurrent	250,000	247,600	200,000	200,000	210,000	220,500
Capital Expenditure	26,190,095	16,078,097	25,400,000	82,338,429	86,455,350	90,778,118
Acquisition of Non-Financial Assets	26,190,095	16,078,097	23,900,000	72,838,429	76,480,350	80,304,368
Capital Transfers to Govt. Agencies			1,500,000			
Other Development				9,500,000	9,975,000	10,473,750
Total Expenditure	91,461,322	80,231,432	86,878,677	151,484,342	159,058,559	167,011,487
Programme 2: Environment and Climate Change						
Current Expenditure	2,170,000	1,949,980	2,535,000	2,005,000	2,105,250	2,210,513
Compensation to Employees						
Use of goods and services	2,070,000	1,849,980	2,335,000	1,905,000	2,000,250	2,100,263
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	200,000	100,000	105,000	110,250
Capital Expenditure			8,082,249	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets			5,082,249	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Other Development			3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure	2,170,000	1,949,980	10,617,249	8,005,000	8,405,250	8,825,513
Sub-Programme 1: Environment Conservation, Protection and Management						
Current Expenditure	2,170,000	1,949,980	2,535,000	2,005,000	2,105,250	2,210,513
Compensation to Employees						
Use of goods and services	2,070,000	1,849,980	2,335,000	1,905,000	2,000,250	2,100,263
Current Transfers Govt. Agencies						
Other Recurrent	100,000	100,000	200,000	100,000	105,000	110,250
Capital Expenditure			8,082,249	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets			5,082,249	4,500,000	4,725,000	4,961,250
Capital Transfers to Govt. Agencies						
Other Development			3,000,000	1,500,000	1,575,000	1,653,750
Total Expenditure	2,170,000	1,949,980	10,617,249	8,005,000	8,405,250	8,825,513
Programme 3: Resource Mobilization and Donor Support						
Current Expenditure	10,677,368	10,258,058	13,236,178	8,246,517	8,658,843	9,091,785
Compensation to Employees	6,575,946	6,566,573	8,146,178	3,376,517	3,545,343	3,722,610
Use of goods and services	4,101,422	3,691,485	4,890,000	4,570,000	4,798,500	5,038,425
Current Transfers Govt. Agencies						
Other Recurrent			200,000	300,000	315,000	330,750

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Capital Expenditure	350,727,657	171,158,983	193,405,639	200,009,695	210,010,180	220,510,689
Acquisition of Non-Financial Assets	3,484,190	128,550				
Capital Transfers to Govt. Agencies	340,285,507	164,476,073	193,405,639	200,009,695	210,010,180	220,510,689
Other Development	6,957,960	6,554,360				
Total Expenditure	361,405,025	181,417,041	206,641,817	208,256,212	218,669,023	229,602,474
Sub-Programme 1: Donor Support Services						
Current Expenditure	10,677,368	10,258,058	13,236,178	8,246,517	8,658,843	9,091,785
Compensation to Employees	6,575,946	6,566,573	8,146,178	3,376,517	3,545,343	3,722,610
Use of goods and services	4,101,422	3,691,485	4,890,000	4,570,000	4,798,500	5,038,425
Current Transfers Govt. Agencies						
Other Recurrent			200,000	300,000	315,000	330,750
Capital Expenditure	350,727,657	171,158,983	193,405,639	200,009,695	210,010,180	220,510,689
Acquisition of Non-Financial Assets	3,484,190	128,550				
Capital Transfers to Govt. Agencies	340,285,507	164,476,073	193,405,639	200,009,695	210,010,180	220,510,689
Other Development	6,957,960	6,554,360				
Total Expenditure	361,405,025	181,417,041	206,641,817	208,256,212	218,669,023	229,602,474
Total Expenditure of Vote	455,036,347	263,598,453	304,137,743	367,745,554	386,132,832	405,439,473

Part H: Details of Staff Establishment by Organization Structure

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
1	County Executive Committee Member	T	1	1	1	1	1	1
2	Chief Officer	S	1	1	1	1	1	1
	Salary Arrears					1	1	1
DIRECTORATE OF IRRIGATION								
1	Director Irrigation Services	R	1	-	1	1	1	1
2	Deputy Director Irrigation Water Management	Q	1	0	1	1	1	1
3	Assistant Director Irrigation Water Management/Chief Superintending Engineer (Irrigation)	P	8	0	8	8	8	8
4	Principal Irrigation Water Management/Principal Superintendent (Irrigation)	N	5	4	5	5	5	5
5	Chief Assistant Irrigation Water Management/ Superintending Engineer (Irrigation)/Chief Irrigation Water Management	M	7	5	7	7	7	7
6	Assistant Engineer I (Irrigation/ Senior Irrigation Water Management/Senior Assistant Irrigation Water Management	L	15	0	15	15	15	15
7	Assistant Engineer II (Irrigation)/Irrigation Water Management Officer/Chief Irrigation Water Management Assistant/Assistant	K	3	3	3	3	3	3

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Irrigation Water Management Officer I							
8	Surveyor	K	2	1	2	2	2	2
9	Assistant Irrigation Water Management Officer II/Senior Inspector (Irrigation)/Senior Irrigation Water Management Assistant	J	1	-	1	1	1	1
	Senior Superintendent Mechanical	L	7	1	7	7	7	7
10	Senior Charge Hand	K	6	6	6	6	6	6
11	Artisan I	H	1	1	1	1	1	1
12	Artisan II	G	0	0	-	-	-	-
	Total							
DIRECTORATE OF WATER SERVICES								
1	Director Water Services	R	1	0	0	0	0	0
2	Deputy Director Planning & Design	Q	0	1	1	1	1	1
3	Deputy Director Operation & Maintenance	Q	0	1	1	1	1	1
4	Deputy Director monitoring and evaluation	Q	1	1	1	1	1	1
5	Assistant Directors (Senior Principal Superintendents)	P	1	0	0	0	0	0
6	Principal Superintendents	N	4	0	0	0	0	0
7	Senior Superintending Hydrologist/Principal Hydrologist Assistant	N	1	0	0	0	0	0

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHOR- IZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Principal Superintendent Ground Water							
8	Superintending Hydrologist/Chief Hydrologist Assistant/Chief Superintendent Ground Water	M	1	0	1	1	1	1
9	Chief Superintendent Ground Water	M	3	0	3	3	3	3
10	Senior Hydrologist Assistant	L	1	0	1	1	1	1
11	Senior Superintendent Ground Water	L	3	0	3	3	3	3
12	Superintendent Ground Water	K	3	0	3	3	3	3
13	Chief Ground Water Assistant	J	1	0	1	1	1	1
14	Senior Ground Water Assistant	H	1	1	1	1	1	1
15	Chief Lab Technologist	M	1	0	1	1	1	1
16	Senior Lab Technologist	L	1	0	1	1	1	1
17	Senior Superintendents	L	17	0	17	17	17	17
18	Engineers, Superintendents	K	3	0	3	3	3	3
19	GIS Analyst	K	2	0	2	2	2	2
20	Senior Inspector Water Engineering	J	2	0	2	2	2	2
21	Senior Inspector Water and Sewerage	J	1	0	1	1	1	1
22	Chief Water Surface Assistant	J	3	0	3	3	3	3
23	Senior Surface Water Assistant	H	2	2	2	2	2	2
24	Water Bailiff I	G	3	0	3	3	3	3
25	Water Bailiff II	E	3	0	3	3	3	3

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
26	Inspector Water and Sewerage	H	3	3	3	3	3	3
27	Charge hand	H	5	1	5	5	5	5
28	Artisan I	G	3	0	3	3	3	3
29	Artisan II	F	4	0	4	4	4	4
30	Artisan III	E	4	0	4	4	4	4
31	Water Supply Operator I	H	1	1	1	1	1	1
32	Water Supply Operator I	G	3	0	3	3	3	3
33	Water Supply Operator II	F	3	1	3	3	3	3
34	Water Supply Operator III	E	3	0	3	3	3	3
35	Meter reader I	G	1	0	1	1	1	1
36	Meter reader II	F	1	0	1	1	1	1
	Total		51	76				
ADMINISTRATIVE SERVICES								
1	Director of Administrative Services	R	1	0	1	1	1	1
2	Deputy Director of Administrative Services	Q	1	0	1	1	1	1
3	Assistant Director Administrative Services	P	1	0	1	1	1	1
4	Principal Administrative Services	N	1	0	1	1	1	1
5	Economist	K-M	1	0	1	1	1	1
6	ICT Officer	K	1	0	1	1	1	1
7	Accountant	J- K	1	1	1	1	1	1
8	Assistant Director, Office Administrative Services (Secretarial services)	P	1	0	1	1	1	1
9	Principal Assistant Office	N	2	0	2	2	2	2

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHOR- IZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Administrators/Principal Office Administrators							
10	Chief Office Administrators/Chief Assistant Office Administrators	M	2	0	2	2	2	2
11	Senior Office Administrators/senior Assistant Office Administrators	L	2	0	2	2	2	2
12	Senior Office Administrators I	K	1	0	1	1	1	1
13	Office Administrators II/ Assistant Office Administrators II	J	2	0	2	2	2	2
14	Assistant Office Administrators III/ Office Administrative Assistant III	H	2	0	2	2	2	2
15	Office Administrative Assistant III	G	1	0	1	1	1	1
	Copy Typist 3	D	1	1	1	1	1	1
16	Senior Human Resource Management Assistant	L	2	0	2	2	2	2
	Human Resource Management Assistant	K	2	1	2	2	2	2
17	Human Resource Management Officer	J	1	0	1	1	1	1
	Human Resource Management Assistant III	H	1	1	1	1	1	1
18	Supply Chain Management Officer I	K	1	1	1	1	1	1
19	Supply Chain Management Assistant II	J	1	0	1	1	1	1
20	Supply Chain Management Assistant	H	1	0	1	1	1	1

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHOR- IZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
21	Principal Clerical Officer	K	4	-	4	4	4	4
22	Chief Clerical Officers	J	8	1	8	8	8	8
23	Senior Clerical Officers	H	14	0	14	14	14	14
24	Clerical Officers I	G	8	1	8	8	8	8
25	Clerical Officers II	F	2	0	2	2	2	2
26	Senior Telephone Operator	H	1	0	1	1	1	1
27	Telephone Operator	G	1	1	1	1	1	1
28	Principal Driver	J	2	0	2	2	2	2
29	Chief Driver	H	1	0	1	1	1	1
30	Senior Driver	G	1	0	1	1	1	1
31	Driver I	F	1	0	1	1	1	1
32	Driver II	E	2	1	2	2	2	2
33	Driver III	D	5	3	5	5	5	5
34	Plant Operator	D	2	0	2	2	2	2
35	Cleansing Supervisor I	G	4	1	4	4	4	4
36	Cleansing Supervisor II	F	1	0	1	1	1	1
37	Cleansing Supervisor IIB	E	1	0	1	1	1	1
38	Cleansing Supervisor III	D	2	0	2	2	2	2
39	Support Staff I	A	2	2	2	2	2	2
40	Laborer	B	2	2	2	2	2	2
	*ICT Officer	To be provided by Department of Education Information and ICT						
	Directorate of Environment and Natural Resources							
1.	Director Environment and Natural Resources	R	1	0	1	1	1	1

DIRECTORATE		STAFF DETAILS	STAFF ESTABLISHMENT			EXPENDITURE ESTIMATES		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28 Projection	2028/29 Projection
2.	Assistant Director Environment & Natural Resources	CSG 7	1	0	1	1	1	1
3.	Principal Environment Officer	CSG 8	1	0	1	1	1	1
4.	Senior Environment Officer	CSG 9	10	0	10	10	10	10
5.	Environment Field Officer I	CSG 10	1	0	1	1	1	1
6.	Environment Field Officer II	CSG 11	10	8	10	10	10	10
7.	Forester	CSG 11	10	2	10	10	10	10
8.	Environment Assistant	CSG 12	10	0	10	10	10	10
9.	Forest Guards JG "E"	CSG 14	7	0	7	7	7	7
	*Accountant	To be provided by Department of Finance						
	*Human Resource Management Officer	To be provided by Department of Public Service Management						
	*Supply Chain Management Officer	To be provided by Department of Finance						
	*Economist	To be provided by Department of Economic planning						
	TOTAL				63,619,523	63,390,581	66,560,110	69,888,116

Part I: Summary of the programme Outputs and Performance Indicators for FY 2026/27-2028/2029

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Water Resource Management									
Outcome: Increased adequate, affordable, safe and clean water									
SP1.1 increase water services	Water services	Water Distribution network increased in Nyeri county	Km of pipeline constructed	85	90	100	120	130	140
			No. of intakes constructed	0	1	2	2	3	3
			No of Dams/Pans rehabilitated	1	2	3	3	4	4
			No of medium Dams constructed	0	0	1	1	1	2
			No. of new boreholes Sunk and equipped	2	3	4	6	6	8
SP 1.2 Increased water storage	Water services	Construction of storage works in Nyeri county	No. of tanks constructed/Rehabilitated	4	5	5	3	4	5
			No of Plastic Tanks purchased and issued (5m3)	60	80	100	150	160	170

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 1.3 Improved water quality	Water services	Water treatment plants constructed	No. of Water Treatment Works constructed	0	0	0	1	1	1
			No. of Power installation at the treatment works	0	0	0	1	1	1
			Nos. of Improvement of waste water drainage at the treatment works and line supply connection	0	0	0	1	1	1
SP 1.4 Increased sewerage coverage	Water services	Extension of sewer lines in Nyeri county major towns	-No. of acres Procured for sewage treatment works	0	0	0	10	10	10
SP 1.5 Reduced cost of operations	Water services	Installation of solar panels at drilled borehole sites in Nyeri county	-No of boreholes equipped with renewable energy sources	2	3	4	4	6	8
SP 1.6 Financial support		Collaboration with key stakeholders in the sector to enhance	-No. of Promoted strong collaborations with national government, donors, communities and	4	6	6	6	6	6

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		delivery of services	private public partnership scenarios						
SP 1.7 Improved Food security	Irrigation services	Increased land under irrigation in Nyeri county	No of Acres under irrigation	600	1000	250	250	300	350
Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)			Target (Baseline) 2023/24	Target 2023/24	Target 2024/25	Target 2025/26
Programme 2: Environment, Planning, Management and Conservation									
Sub Programme 2.1: Environmental Planning, Management and Conservation									
SP 2.1.1 Environmental Impact Assessments (EIA/ Environmental Audits (EA)	Environment and Natural Resources	To promote sustainable use and management of the environment	No. of EIAs/EAs	35	15	30	40	50	60
SP 2.1.2 Celebration of world environmental days	Environment and Natural Resources	Environmental awareness campaigns and sensitization forums held	No of environmental days held	0	2	2	2	3	3
SP 2.1.3 Training of youth community groups on environmental sustainability/ green growth	Environment and Natural Resources	Environmental sensitization forums held	No. of training Forums held	0	1	2	2	2	2

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
SP 2.1.4 Green Spaces establishment	Environment and Natural Resources	Greening projects undertaken	No. of green parks	0	1	1	1	2	2
Programme 3: Forest Conservation and Management									
Sub Programme 3.1: Forest Management									
SP 3.1.1 County Greening	Environment and Natural Resources	Fruit tree production enhanced	No. of fruit trees planted (000s)	5,714	7,000	10,000	15,000	20,000	25,000
Programme 4: Climate Change									
Sub Programme 4.1: Climate change									
SP 4.1.1 Purchase of vehicle	Climate change	Enhanced supervision and monitoring of climate resilience projects	No of vehicles purchased	0	1	2	1	1	1
SP 4.1.2 Environmental Impact Assessments	Climate change	Environmental Impact Assessments conducted	No. of EIAs/EAs	0	20	20	20	20	20
SP 4.1.3 Establishment of solar dryers in coffee factories	Climate change	Coffee solar dryers established	No. of solar dryers	4	2	2	2	4	4
SP 4.1.4 Rehabilitation of Riparian zones	Climate change	Riparian Zones rehabilitated	No. of zones	0	1	1	1	1	1
SP 4.1.5 Development of Climate Smart Water Infrastructure	Climate change	Climate-smart water infrastructure	No. of climate-smart water infrastructure	0	2	2	2	2	2

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
for climate change adaptation		re developed							

COUNTY ASSEMBLY

Part A. Vision

To be an effective, efficient & transformative Assembly

Part B. Mission

To provide efficient and effective oversight, representation, and law-making functions for the welfare of the people of Nyeri County.

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

Mandate of the Office

The County Assembly is mandated with the role of oversight, representation and law-making functions.

Expenditure trends

The table below highlights the approved budget and actual expenditures for the financial years 2022/23 to 2024/25.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	762,713,387	732,583,524	96.05	50,000,000	995,384	1.99
2023/24	805,714,253	774,304,754	96.10	50,000,000	18,949,568	37.90
2024/25	741,925,715	708,735,839	95.53	54,700,000	17,354,773	31.73
Total	2,310,353,355	2,215,624,117	95.90	154,700,000	37,299,725	24.11

Major achievements for the period 2022/23 – 2024/25

- Carried out induction and capacity buildings for the members of the Third Assembly and staff.
- Issued staff car and mortgage loans

- Passed over 10 bills into law.
- Discussed over 80 motions.
- Passed various regulations
- Conducted various field visits, committee hearings, plenary sittings and public participations forums.
- Recruited and inducted newly recruited staff for improved delivery of services.
- Renovated various non-residential buildings
- Provided secure and conducive work environment.
- Installation of CCTV cameras to enhance security
- Completion of Hon. Speakers' official residence
- Approved various planning documents.

Constraints and challenges in budget implementation and how they will be addressed

- Delayed exchequer releases by the National Treasury.
- Inadequate IT Infrastructure i.e. Network connection failure
- Slow roll out of the e-Government procurement process.
- Inadequate resources to undertake development projects.

Major services/outputs to be provided in the Financial Year 2026/27 and the Medium Term.

- Landscaping work at Hon. Speakers official residence to enhance the value and improve functionality of the outdoor space.
- Perimeter wall at Hon Speakers to improve security.
- Chamber and offices refurbishments for conducive working environment.
- Civil works to enhance various infrastructural requirements.
- Equipping the Hon. Speakers' official residence to enhance oversight.
- Purchase of motor vehicles to enhance logistics in the oversight role

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Legislation, Representation and Oversight	To enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/2029 (Kshs.)

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Legislation, Representation and Oversight						
SP 1.1 Legislation, Representation and Oversight	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588

Programme	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Total Expenditure of Programme 1	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Current Expenditure	741,925,715	708,735,839	710,551,514	776,126,610	814,932,941	855,679,588
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1: Legislation, Representation and Oversight						
Current Expenditure	741,925,715	708,735,839	710,551,514	776,126,610	814,932,941	855,679,588

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588
Sub-Programme 1: Legislation, Representation and Oversight						
Current Expenditure	741,925,715	708,735,839	710,551,514	776,126,610	814,932,941	855,679,588
Compensation to Employees	259,167,090	244,657,118	259,872,014	285,690,885	299,975,429	314,974,201
Use of goods and services	454,186,950	439,076,894	400,079,500	418,565,725	439,494,011	461,468,712
Current Transfers Govt. Agencies						
Other Recurrent	28,571,675	25,001,827	50,600,000	71,870,000	75,463,500	79,236,675
Capital Expenditure	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Acquisition of Non-Financial Assets	54,700,000	17,354,773	30,000,000	50,000,000	52,500,000	55,125,000
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote	796,625,715	726,090,612	740,551,514	826,126,610	867,432,941	910,804,588

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Author ized Establi shmen t	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Assembly	Administration	Clerk	1	1	1	1	1	1
		Deputy Clerk 2	1	2	2	2	2	2
	Committee Services	Deputy Director - LPCS	1	1	1	1	1	1
		Assistant Director - LPCS	2	2	2	2	2	2
		Principal Clerk Assistant	4	1	1	1	1	1
		Chief Clerk Assistant	2	2	2	2	2	2
		Senior Clerk Assistant	3	1	1	1	1	1
	Finance and Accounts	Director Finance	1	1	1	1	1	1
		Deputy Director - Finance & Accounting Services	1	1	1	1	1	1
		Senior Principal Supply Chain Management Officer	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Principal Accountant	1	1	1	1	1	1
		Chief Accountant	1	1	1	1	1	1
		Accountant II	1	1	1	1	1	1
		Senior Principal Fiscal Analyst	1	1	1	1	1	1
		Chief Fiscal Analyst	1	1	1	1	1	1
		Supply Chain Management Assistant I	1	1	1	1	1	1
		Supply Chain Management Officer II	1	1	1	1	1	1
		Supply Chain Management Assistant III	1	1	1	1	1	1
	Human Resource and Administration	Director HR& Adm	1	1	1	1	1	1
		Deputy Director - ADM	1	1	1	1	1	1
		Assistant Director - HRM&D	1	1	1	1	1	1
		Assistant Director - Administration	1	1	1	1	1	1
		Chief Office Administrator	1	1	1	1	1	1
		Chief HRM&D Officer	1	1	1	1	1	1
		HRM Assistant II	1	1	1	1	1	1
		Administration Officer II	1	1	1	1	1	1
		Personal Secretary	1	1	1	1	1	1
		Personal Assistant	1	1	1	1	1	1
		Principal Driver II	2	2	2	2	2	2

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Records Management Officer I	1	1	1	1	1	1
		Records Management Assistant 2	1	1	1	1	1	1
		Front Office Assistant III	2	2	2	2	2	2
		Chief Driver	1	1	1	1	1	1
		Senior Driver	2	2	2	2	2	2
		Escort To Speaker	2	2	2	2	2	2
		Senior Principal Support Staff	3	3	3	3	3	3
		Senior Clerical Officer	1	1	1	1	1	1
		Catering Supervisor	1	1	1	1	1	1
		Senior Cook	1	1	1	1	1	1
		Cook	1	1	1	1	1	1
		Waiter III	1	1	1	1	1	1
		Driver 2	2	2	2	2	2	2
	Information Services	Director Information Services	1	1	1	1	1	1
		Chief ICT Officer	1	1	1	1	1	1
		Chief Hansard Officer	2	2	2	2	2	2
		Senior Public Communications Officer	1	1	1	1	1	1
		Senior ICT Officer	1	1	1	1	1	1
	Internal Audit	Chief Principal Internal Auditor	1	1	1	1	1	1
	Sergeant-at-Arms	Chief Sergeant- At-Arms	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29 Projection
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Principal Sergeant-At- Arms	2	2	2	2	2	2
		Senior Sergeant- At-Arms I	1	1	1	1	1	1
		Senior Sergeant- At-Arms II	1	1	1	1	1	1
		Sergeant-At-Arms I	3	3	3	3	3	3
		Commissionaire I	1	1	1	1	1	1
	Legal Services	Senior Legal Clerk	1	1	1	1	1	1
	Legislation, Representation & Oversight	Hon. Speaker	1	1	1	1	1	1
		Deputy Speaker	1	1	1	1	1	1
		MCAs	41	41	41	41	41	41
		CASB Members	2	2	2	2	2	2
		Gardener	1	1	1	1	1	1
		Cook	1	1	1	1	1	1
		Tea Person	1	1	1	1	1	1
		Personal Secretary	42	42	42	42	42	42
		Messenger	42	42	42	42	42	42
		Security Person	42	42	42	42	42	42
	Total Funded Positions		247	243	243	243	243	243

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Legislation, Representation and Oversight									

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Outcome: Harmony in delivery of services for both internal and external stakeholders									
SP 1: Legislation, Representation and Oversight	County Assembly	Plenary sittings	No. of sittings	185	195	190	200	210	250
		Committees' meetings	No. of committee meetings held	175	200	182	200	208	220
		Bills	No of bills approved	18	6	20	25	30	50
		Motions	No of motions approved	44	82	48	52	56	60
		Regulations	No of regulations approved	19	19	25	36	47	50

COUNTY PUBLIC SERVICE BOARD

Part A. Vision

To be a trend-setting, ethical and dynamic institution that enables the delivery of quality public service

Part B. Mission

To support and enable Nyeri County Government deliver professional, ethical and efficient services through a transformed public service.

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

Mandate of the Board

- To establish and abolish offices in the county public service;
- Appoint persons to hold or act in offices of the county public service including in the Boards of cities and urban areas within the county and to confirm appointments;
- Exercise disciplinary control over, and remove, persons, holding or acting in those offices as provided for under this Part;
- Prepare regular reports for submission to the county assembly on the execution of the functions of the Board;
- Promote in the county public service the values and principles referred to in Articles 10 and 232;

- Evaluate and report to the county assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service;
- Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties;
- Advise the county government on human resource management and development;
- Advise county government on implementation and monitoring of the national performance management system in counties
- Make recommendations to the Salaries and Remuneration Commission, on behalf of the county government, on the remuneration, pensions, and gratuities for county public service employees.

Expenditure trends

This section shows the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	39,828,187	39,405,775	98.94	8,000,000	7,891,800	98.65
2023/24	47,477,641	46,708,457	98.38	6,000,000	3,430,700	57.18
2024/25	47,843,913	47,542,369	99.37	6,000,000	5,907,387	98.46
Total	135,149,741	133,656,601	98.90	20,000,000	17,229,887	86.15

Achievements of the Board

The following were the major achievements of the Board:

1. Staff Promotions

In the financial years 2023/24 and 2024/25, the Board undertook staff promotion for officers in the common establishment and outside Common establishment across all the departments. This was meant to address staff stagnation, career progression, staff morale, and productivity. The Board promoted one hundred and eight (108) officers whose promotion falls under common establishment in the years under review while 990 staff were promoted outside the common establishment.

2. Staff Redesignations, Integration and Harmonization.

The Board undertook staff redesignations, integration, and harmonization for all eligible staff across all departments. The objective was to align the staff with the skills they possess and be placed in the right job. The Board redesignated, integrated, and harmonized 167 officers as shown below.

3. Training and Development

The County Government Policy ensures continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them to

create and seize opportunities for social advancement, economic growth and individual fulfillment. The Board approved training of officers after they were duly approved at the departmental level;

Level of training	No. of Officers in FY 2025/26	No. of officers in FY 2024/25
Fellowship programmed for doctors	1	1
Master's degree	1	-
Higher Diploma	15	11
Short Courses	2	13
Driver's refresher courses	2	1

4. Internship Recruitment

The Board recruited 200 interns in various cadres in 2024/25. The Internship program aims to equip fresh graduates with skills that will give them a competitive edge in the job market.

The major constraints/ challenges experienced are as follows.

a) Employees' turnover

The county government as highlighted before has had employees resigning to seek greener pastures to the other Counties as well as outside the Country. The high turnover often disrupts services delivery and creates staffing gaps. Recruitment of new employees is a costly affair therefore staff exit causes the County Government to incur recruitment expenses and loss of experienced staff. The Board envisages creating retention strategies that will ensure minimal employee turnover. i.e. staff promotions.

b) Limited training and capacity building opportunities

Due to limited resources, employees are unable to undertake continuous professional development programs. The continuous learning programmes ensure professionalism and keeping abreast on the best practices. To ensure employees are given an opportunity to train, the Board will consider undertaking physical and virtual training.

c) Adherence to Values and Principles of the Public Service.

There are cases of complacency in the implementation of Values and Principles of public service. The Board will undertake sensitization of all employees within the County on regulations, policies, prudent utilization of public resources and prompt service delivery. This will enable the citizenry of Nyeri to receive the intended benefits of Devolution.

d) Storage facility for applications

The Board is faced with challenges of storage, especially with applications that continue to occupy much of our registry. The Board has built new premises which is awaiting completion and refurbishment to accommodate the application records. Additionally, the Board has an e-

recruitment and wealth declaration web-based system. The System will enhance efficiency as well as ease on records management.

e) Limited financial resources

The Board is faced with limited resources that cannot support all of its essential programmes. It will be critical that the Board's budget is improved so that these programmes are well supported

Major Services/Outputs in the Medium-Term period FY 2026/27 – 2028/29

a) Staff Establishment

The Board reviewed and coordinated approval of the county Staff Establishment after expiry of the previous one.

b) Workload analysis

The Board will be conducting the workload analysis to inform the optimal number of staff that is required to be in the staff establishment.

c) Skills Gap Analysis

The board has conducted a skills gap analysis which will help in developing a skills databank to take stock of what the County Government has and what it lacks in terms of skills.

d) Staff Promotions

The Board is committed to ensuring that promotion of all the officers due and eligible for promotion. However, promotions will be undertaken subject to availability of funds.

e) Building Board's premises

The Board is finalizing the refurbishment of offices and It is expected that the Board will be conducting interviews within the Board's premises rather than incurring costs when sourcing for interview's venue.

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	General Administration and Human Resource Management	To ensure an efficient, effective and responsive public service.

Part E: Summary of Expenditure by Programmes, 2026/27– 2028/29

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: General Administration, policy development and implementation						

SP 1.1 Administration and planning services	53,843,913	53,449,756	52,461,734	55,890,398	58,684,918	61,619,164
Total Expenditure	53,843,913	53,449,756	52,461,734	55,890,398	58,684,918	61,619,164

Part F. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	47,843,913	47,592,369	46,461,734	47,890,398	50,284,918	52,799,164
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	6,000,000	5,907,387	6,000,00	8,000,000	8,400,00	8,820,000
Acquisition of Non- Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	53,843,913	53,499,756	52,461,734	55,890,398	58,684,918	61,619,164

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: General Administration, policy development and implementation						
Current Expenditure	47,843,913	47,592,369	46,461,734	47,890,398	50,284,918	52,799,164
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	6,000,000	5,907,387	6,000,00	8,000,000	8,400,00	8,820,000
Acquisition of Non-Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	53,843,913	53,499,756	52,461,734	55,890,398	58,684,918	61,619,164
Sub-Programme 1: Administration and planning services						
Current Expenditure	47,843,913	47,592,369	46,461,734	47,890,398	50,284,918	52,799,164
Compensation to Employees	28,876,480	28,858,236	28,876,480	30,305,144	31,820,401	33,411,421
Use of goods and services	18,930,933	18,717,633	17,285,25	16,885,254	17,729,517	18,615,993
Current Transfers Govt. Agencies						
Other Recurrent	36,500	16,500	300,000	700,000	735,000	771,750
Capital Expenditure	6,000,000	5,907,387	6,000,00	8,000,000	8,400,00	8,820,000
Acquisition of Non-Financial Assets	6,000,000	5,907,387	6,000,00	8,000,00	8,400,000	8,820,000
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	53,843,913	53,499,756	52,461,734	55,890,398	58,684,918	61,619,164

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
County Public Service Board	County Public Service Board	Chairperson	1	1	1	1	1	1
		Vice Chairperson	1	1	1	1	1	1
		Board Members (4)	4	4	4	4	4	4
		Secretary	1	1	1	1	1	1
		Salary Arrears						
		Director HR	1	1	1	1	1	1
		Deputy Chief Legal Officer	1	0	0	0	0	0
		Principal Human Resource Officer	1	0	0	0	0	0
		Chief Officer Administrator	1	0	0	0	0	0
		Senior Human Resource & Management Officer	2	0	0	0	1	2
		Admin Officer	1	1	1	1	1	1
		Legal Officer	1	0	0	0	0	0
		Human Resource Management and Development	2	2	2	2	2	2
		Record Management Officer	1	0	0	0	0	0
		Legal Clerk	1	1	1	1	1	1
		ICT Officer	1	0	0	0	0	0
		Records Officer	1	1	1	1	1	1
		Clerical Officers (2)	2	1	1	1	1	1
		Clerical Officer I	1	0	0	0	0	0

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Clerical Officer II	2	1	1	1	1	1
		Drivers	2	0	0	0	0	0
		Drivers	3	2	2	2	2	2
		Support Staff	2	2	2	2	2	2
Total Funded Positions			26	12	12	12	13	14

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/2027-2028/29

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
General Administration, policy development and implementation									
Succession Management	CPSB	Staff Training	No. of Trained Staff	800		800	800	800	800
		Staff Promotion	No. of Staff Promoted	1,200		1,200	250	1,600	1,200
		Internship Programme	No. of interns	200		200	200	200	200
		Replacement of staff	No. of Staff recruited/replaced	250		250	100	100	100
		Skills Gap analysis	No. of Reports prepared/updated	1		1	1	1	1
		Development of Scheme of Service	No. of the scheme of services developed/reviewed				2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
		Workload Analysis	No. of reports prepared and updated	1		1	1	1	1
		Updated staff establishment	Updated staff establishment	0		0	1	1	0
Service Delivery Innovation	CPSB	Automate service delivery processes	No of the Processes automated	1		1	1	3	3

ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

Part A: Vision

A leading sector in sustainable land management and infrastructural development for prosperity.

Part B: Mission

To implement an integrated framework for sustainable infrastructural development and management.

Part C. Performance Review including major achievements for the period and expenditure trends.

Expenditure trends

The table below provides the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	96,946,698	94,207,212	97.17	500,705,340	424,808,564	84.84
2023/24	88,276,107	71,295,317	80.76	559,692,917	506,913,808	90.57
2024/25	99,035,154	95,025,328	95.95	526,367,466	476,704,211	90.56
Total	284,257,959	260,527,857	91.65	1,586,765,723	1,408,426,583	88.76

Major Achievements

- Construction and civil works
- Road construction and improvement
- Installation and maintenance of street lighting and high-mast flood lighting
- Biogas Installation
- Bridges and culvert construction

Constraints and challenges in budget implementation and how they will be addressed in FY 2026/27.

- a) Low staffing levels for technical and professional personnel. This shall be addressed through employment of some technical and professional personnel.
- b) Delays in processing of tenders/quotations for projects, imprests, and payment of procured services. To be addressed through fast tracking procurement processes in the Department.
- c) Poor maintenance of constructed roads. This shall be mitigated through additional funds.
- d) Regular maintenance of streetlights and high mast flood lights in some areas delayed due to inadequate maintenance personnel and vehicles.
- e) Unreliable transport for officers supervising project due to inadequate supervisory vehicles.
- f) Long down time for equipment with mechanical problem. There shall be robust management/improvement of the county garage with additional mechanical personnel in the recruitment process.

Major services/outputs to be provided in MTEF period FY2026/27-2028/2029 and the inputs required

- Well maintained county roads
- Prompt and timely response to design, documentation, and supervision of civil works for other Departments
- Well, maintained public buildings/ offices
- Well maintained streetlights.
- Improved power connectivity to public institutions.
- Improve connectivity and accessibility by constructing

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	Road's development, maintenance and	To develop a sustainable and climate resilient infrastructure

S/No.	Programme	Strategic Objective
	management	and transport network
P2	Energy Sector Development	To provide reliable, affordable, and sustainable energy

Part E: Summary of Expenditure by Programmes, 2026/27-2028/2029

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Road’s Development, Maintenance and Management						
SP 1. 1 Administration and planning services			12,450,000	10,123,220	10,629,381	11,160,850
SP 1.2 County access and feeder roads improvement	347,829,545	339,576,283	355,254,844	316,908,909	332,754,354	349,392,072
Total Expenditure for the Programme	347,829,545	339,576,283	355,254,844	316,908,909	332,754,354	349,392,072
Programme 2: Energy Sector Development						
Energy Management	277,573,075	266,140,035	236,625,402	251,643,220	264,225,381	277,436,650
Total Expenditure for the Programme	277,573,075	266,140,035	236,625,402	251,643,220	264,225,381	277,436,650
Total Expenditure	625,402,620	605,716,318	591,880,246	568,552,129	596,979,735	626,828,722

Part F. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	47,843,913	47,592,369	46,461,734	96,715,887	101,551,681	106,629,265
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	34,374,310	34,184,223	28,283,160	29,333,160	30,799,818	32,339,809

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Transfers Govt. Agencies						
Other Recurrent	1,150,000	1,177,200	550,000	100,000	105,000	110,250
Capital Expenditure	526,367,466	507,336,701	498,936,242	471,836,242	495,428,054	520,199,457
Acquisition of Non-Financial Assets	524,869,753	505,843,302	498,936,242	467,763,022	491,151,173	515,708,732
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399		4,073,220	4,276,881	4,490,725
Total Expenditure	625,402,620	605,716,318	591,880,246	568,552,129	596,979,735	626,828,722

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification.

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Road's development, maintenance and management						
Current Expenditure	79,321,994	78,781,779	73,654,844	77,845,887	81,738,181	85,825,090
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	14,661,150	14,586,385	8,994,000	10,463,160	10,986,318	11,535,634
Current Transfers Govt. Agencies						
Other Recurrent	1,150,000	1,177,200	550,000	100,000	105,000	110,250
Capital Expenditure	268,507,551	260,794,504	269,150,000	239,063,022	251,016,173	263,566,982
Acquisition of Non-Financial Assets	267,009,838	259,301,105	269,150,000	239,063,022	251,016,173	263,566,982

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399				
Total Expenditure	347,829,545	339,576,283	342,804,844	316,908,909	332,754,354	349,392,072
Sub-Programme 1: Administration and planning services						
Current Expenditure			700,000	77,845,887	81,738,181	85,825,090
Compensation to Employees			700,000	67,282,727	70,646,863	74,179,207
Use of goods and services				10,463,160	10,986,318	11,535,634
Current Transfers Govt. Agencies						
Other Recurrent				100,000	105,000	110,250
Capital Expenditure			11,750,000	239,063,022	251,016,173	263,566,982
Acquisition of Non-Financial Assets			11,750,000	239,063,022	251,016,173	263,566,982
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure			12,450,000	316,908,909	332,754,354	349,392,072
Sub-Programme 2: County Access and Feeder Roads Improvement						
Current Expenditure	79,321,994	78,781,779	73,654,844	76,795,887	80,635,681	84,667,465
Compensation to Employees	63,510,844	63,018,194	64,110,844	67,282,727	70,646,863	74,179,207
Use of goods and services	14,661,150	14,586,385	8,994,000	9,513,160	9,988,818	10,488,259
Current Transfers Govt. Agencies	1,150,000	1,177,200	550,000			
Other Recurrent						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Capital Expenditure	268,507,551	260,794,504	269,150,000	189,039,822	198,491,813	208,416,404
Acquisition of Non-Financial Assets	267,009,838	259,301,105	269,150,000	189,039,822	198,491,813	208,416,404
Capital Transfers to Govt. Agencies						
Other Development	1,497,713	1,493,399				
Total Expenditure	347,829,545	339,576,283	342,804,844	265,835,709	279,127,494	293,083,869
Programme 2: Energy Sector Development						
Current Expenditure	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Compensation to Employees						
Use of goods and services	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	257,859,915	246,542,197	218,036,242	232,773,220	244,411,881	256,632,475
Acquisition of Non-Financial Assets	257,859,915	246,542,197	218,036,242	228,700,000	240,135,000	252,141,750
Capital Transfers to Govt. Agencies						
Other Development				4,073,220	4,276,881	4,490,725
Total Expenditure	277,573,075	266,140,035	236,625,402	251,643,220	264,225,381	277,436,650
Sub-Programme 1: Energy Management						
Current Expenditure	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Compensation to Employees						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Use of goods and services	19,713,160	19,597,838	18,589,160	18,870,000	19,813,500	20,804,175
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure	257,859,915	246,542,197	218,036,242	232,773,220	244,411,881	256,632,475
Acquisition of Non-Financial Assets	257,859,915	246,542,197	218,036,242	228,700,000	240,135,000	252,141,750
Capital Transfers to Govt. Agencies						
Other Development				4,073,220	4,276,881	4,490,725
Total Expenditure	277,573,075	266,140,035	236,625,402	251,643,220	264,225,381	277,436,650
Total Expenditure	625,402,620	605,716,318	591,880,246	568,552,129	596,979,735	626,828,722

Part H: Details of staff establishment by organizational structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Administration	County Executive Secretary	1	1	1	1	1	1
	Administration	Chief Officer	1	1	1	1	1	1
	Administration	Administrator	1	0	0	0	0	0
	Administration	Snr Off. Admin Asst	1	0	0	0	0	0
	Administration	Snr. Secretary	1	1	1	1	1	1
	Administration	Office Administrative Assistant	2	2	2	2	2	2

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Administration	Office Administrative Assistant	4	0	0	0	0	0
	Administration	ICT Officer	2	1	1	1	1	1
	Administration	Principal clerical officer	2	0	0	0	0	0
	Administration	Chief Clerical Officer	2	1	1	1	1	1
	Administration	Senior clerical officer	2	0	0	0	0	0
	Administration	Clerical Officer 1	4	2	2	2	2	2
	Administration	Clerical Officer 2	6	3	3	3	3	3
	Administration	Cleaning Supervisor 1	6	1	1	1	1	1
	Administration	Cleaning Supervisor IIB	3	0	0	0	0	0
	Administration	Principal driver	4	2	2	2	2	2
	Administration	Driver II	1	1	1	1	1	1
	Administration	Driver III	6	6	6	6	6	6
	Administration	Driver	0	0	0	0	0	0
	Administration	Plant Operator I	0	0	0	0	0	0
	Administration	Plant Operator I	10	10	10	10	10	10
	Administration	Plant Operator II	2	0	0	0	0	0
	Administration	Plant Operator III	2	1	1	1	1	1
	Administration	Support Staff III	8	4	4	4	4	4
	Administration	Support Staff I	3	0	0	0	0	0
	Public works	Princ. Supt. QS	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Public works	Princ. Sup. Architect	1	1	1	1	1	1
	Public works	Princ. Architectural Ass.	1	1	1	1	1	1
	Public works	Chief Sup. Buildings	1	1	1	1	1	1
	Public works	Assistant Architect	2	2	2	2	2	2
	Public works	Assistant QS	2	1	1	1	1	1
	Public works	Chief supt. Eng Structural	1	1	1	1	1	1
	Public works	Assistant Structural. Eng II.	2	1	1	1	1	1
	Public works	Building inspector	4	2	2	2	2	2
	Transport and Roads	Director Roads	1	0	0	0	0	0
	Transport and Roads	Princ supt Eng Roads	1	1	1	1	1	1
	Transport and Roads	Asst. engineer mechanical	2	2	2	2	2	2
	Transport and Roads	Princ. supt. Engineer Mechanical BS	1	1	1	1	1	1
	Transport and Roads	Snr supt. Engineer Mechanical BS	1	1	1	1	1	1
	Transport and Roads	Snr.Roads Inspector	4	4	4	4	4	4
	Transport and Roads	Roads Inspector	4	2	2	2	2	2
	Transport and Roads	Foreman II Road	1	1	1	1	1	1

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
	Transport and Roads	Artisan III building	1	1	1	1	1	1
	Transport and Roads	Mechanical Inspector II	1	1	1	1	1	1
	Transport and Roads	Technical Insp III Mech.	1	1	1	1	1	1
	Transport and Roads	Artisan II Mechanic	4	1	1	1	1	1
	Energy	Assist Eng II Electrical	1	1	1	1	1	1
	Energy	Supt. Electrical	2	1	1	1	1	1
	Energy	Inspector Electrical	4	3	3	3	3	3
	Energy	Electrical Technician	4	2	2	2	2	2
	Energy	Spt. Mechanical	1	0	0	0	0	0
	Energy	Fire Inspector	1	1	1	1	1	1
	Energy	Chief Fireman	1	0	0	0	0	0
	Total funded positions			72	72	72	72	72

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme 1: General administration and policy Development and implementation: Improved Service Delivery									
SP 1.1 Administration on and	Roads Headquarters	Efficient timely delivery of services	Proportion of staff trained and registered	100%	90%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Planning services			with professional bodies						
Name of Programme: Road's development, maintenance and management									
Outcome: Improved Access and Feeder Roads in the county.									
SP 2.1. County Access and Feeder Roads Improvement	Roads Headquarters	County roads graded and graveled	No. of Kilometers of	69	78	80	30	100	125
Name of Programme: Electricity Accessibility and Connectivity									
Outcome: Increased Electricity accessibility and Connectivity.									
SP3.1 Upgrading Power Systems	Energy	Availability of Electricity	Number of Transformer connected	4	4	12	12	12	12
SP3.2 Street lighting	Energy	Enhanced lighting in business premises, markets and highly populated estates	No of street light / standalone poles installed	200	300	360	200	200	200
SP 3.3 Access to Cheap, Clean, Green Energy	Energy	Increased use of alternative renewable energy sources	No. of biogas plants installed	2	2	1	2	2	2

OFFICE OF THE COUNTY ATTORNEY

Part A: Vision

A benchmark of professional legal excellence for County Law Offices in Kenya.

Part B: Mission

To provide timely, objective and reliable legal support to the County Government and its departments on all legal matters that may arise in the execution of their constitutional and statutory mandate.

Part C: Functions Of the Office of The County Attorney

- The principal legal adviser to the county government.
- Attending the meetings of the county executive committee as an ex-officio member of the executive committee.
- On the instructions of the county government, represent the county executive in court or in any other legal proceedings to which the county executive is a party, other than criminal proceedings.
- Advising departments in the county executive on legislative and other legal matters.
- Negotiating, drafting, vetting, and interpreting documents and agreements for and on behalf of the county executive and its agencies.
- Revision of county laws.
- May liaise with the Office of the Attorney General when need arises

Powers of the County Attorney

- Appearing at any stage of any proceedings, appeal, execution or any incidental proceedings before any court or tribunal in which by law the County Attorney's right of audience is not excluded.
- Requiring any officer in the county public service to furnish any information in relation to any matter which is the subject of a legal inquiry.
- Summoning any officer in the county public service to explain any matter which is the subject of litigation by or against the county executive.

Perform any other, function as may be necessary for the effective discharge of the duties and the exercise of the powers of the County Attorney.

Expenditure trends

The following table shows the approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	65,734,471	65,406,278	99.50	0	0	0
2023/24	66,694,884	62,344,830	93.48	0	0	0
2024/25	48,657,778	41,251,713	84.78	0	0	0

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
Total	181,087,133	169,002,821	93.33	0	0	0

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
P1	County Legal Services	Provision of legal services

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: County Legal Services						
SP 1. 1 County Legal Services	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857
Total Expenditure	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	48,657,778	42,165,114	23,564,237	83,866,530	88,059,857	83,866,530
Compensation to Employees	6,238,480		6,238,480	6,874,485	7,218,210	6,874,485
Use of goods and services	41,439,298	41,255,114	16,845,757	75,464,295	79,237,510	75,464,295
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,527,750	1,604,138	1,527,750
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Total Expenditure	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: County Legal Services						
Current Expenditure	48,657,778	42,165,114	23,564,237	83,866,530	88,059,857	83,866,530
Compensation to Employees	6,238,480		6,238,480	6,874,485	7,218,210	6,874,485
Use of goods and services	41,439,298	41,255,114	16,845,757	75,464,295	79,237,510	75,464,295
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,527,750	1,604,138	1,527,750
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857
Sub-Programme 1: County Legal Services						
Current Expenditure	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857
Compensation to Employees	6,238,480	0	6,238,480	6,547,129	6,874,485	7,218,210
Use of goods and services	41,439,298	41,255,114	16,845,757	71,870,757	75,464,295	79,237,510
Current Transfers Govt. Agencies						
Other Recurrent	980,000	910,000	480,000	1,455,000	1,527,750	1,604,138

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	48,657,778	42,165,114	23,564,237	79,872,886	83,866,530	88,059,857

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/ Position	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Position	Position to be Funded	Position to be Funded	Position to be Funded
Office of the County Attorney	Office of the County Attorney	County Attorney	1	1	1	1	1	1
		County Solicitor	1	-	-	-	-	-
		Principal Legal Counsel	1	1	1	1	1	1
		Senior Legal Counsel	3	1	1	1	1	1
		Legal Counsel III	3	3	3	3	3	3
		Principal Office Administrator	1	1	1	1	1	1
		Senior Assistant Office Administrator	1	1	1	1	1	1
		Office Administrative Assistant II	2	1	1	1	2	2

Department	Directorate	Designation/ Position	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
					Funded Position	Position to be Funded	Position to be Funded	Position to be Funded
		Driver 1	2	1	1	1	1	2
	Total		15	10	10	10	11	13

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Governance and Legal Affairs									
Outcome: Strengthened statutory compliance									
SP1.1	Office of the County Attorney.	Percentage Reduction in legal litigation.	-No. of Concluded cases in court	15	20	20	25	30	35
County Legal Services				2	2	2	2	2	2
				2	5	3	3	3	3
			-No. Legal Policies developed						
			-No Laws drafted						

NYERI MUNICIPALITY

Part A: Vision

A safe, habitable, competitive and prosperous municipality

Part B: Mission

To create and maximize opportunities for social economic development while upholding an attractive, clean, sustainable and secure environment for all.

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

Expenditure trends

The table below shows approved budget against the actual expenditure for the Financial Years 2022/23- 2024/25 Budget.

Financial Years	Recurrent Budget			Development Budget		
	Approved Budget	Actual Expenditure	Percentage Absorption	Approved Budget	Actual Expenditure	Percentage Absorption
2022/23	0	0	0	0	0	0
2023/24	0	0	0	0	0	0
2024/25	35,486,880	30,285,692	85.34	179,829,013	58,789,416	32.69
Total	35,486,880	30,285,692	85.34	179,829,013	58,789,416	32.69

Achievements

a) Municipal Access Roads

The municipality has rehabilitated and upgraded eight (8) kilometres of access roads which has improved connectivity and access to markets hence improving business activities.

b) Solid Waste Management

The municipality was able to manage the solid waste generated within its jurisdiction.

Refuse fleet was maintained on need basis.

c) Capacity Building

The Municipality facilitated the following Capacity Building activities.

- I. Induction course for Nyeri municipal board members.
- II. Training on occupational health and safety, psycho-social support, accident management, human resource policies and procedures as well as road safety and safety in workplaces for seventy-three (73) sanitation officers.
- III. Refresher, defensive and first aid course for municipal drivers.
- IV. Participation in professional conferences for technical officers.

d) Public Sensitization

The Municipality undertook quarterly clean ups where members of public were engaged in the exercise. This was done through garbage collection, unclogging of drainage system, and clearing of bushes.

e) Partnerships and Collaborations

The municipal administration has established partnerships and collaboration with business community on town beautification through greening programmes which has provided platforms to enhance the town aesthetics.

Challenges

a) Delayed Disbursements

Delayed release of funds from the National Treasury which has greatly affected implementation of planned projects and programmes.

Action: Timely disbursement of funds

b) Rapid urbanization

Rapid urbanization has overwhelmed Nyeri Municipality's waste management capacity, straining infrastructure and service delivery.

Action: shift from reactive management to proactive, planned urban development combining infrastructure investment, governance reform and citizen participation

c) Rising Inflation

Over the past few years, the inflation rates have been on an upward trajectory. The rising costs had an adverse impact on the municipality's operation and maintenance activities further affecting the implementation of planned activities.

Action: Prioritization of the impactful programmes

d) Climate Change

Climate change has been a major emerging issue whose impact has been felt more strongly in the recent past. The manifestation of its effect has been in the form of changing weather patterns and climatic conditions across the municipality.

Action: ensure the programmes are compliant with the regulations on climate change actions.

Major services/outputs to be provided in medium term period FY 2026/27 – 2027/28 and the inputs required

- i) Improved road connectivity within the municipality through construction, rehabilitation and maintenance of municipal access roads.
- ii) Enhanced solid waste management by procurement of additional skip bins and a skip loader.
- iii) Maintenance of municipal infrastructure and public utilities
- iv) Institutional capacity building

Programme Objectives

- I. To develop a sustainable and climate resilient infrastructure and transport network

- II. To achieve sustainable solid waste management
- III. To Enhance good governance

Part D: Programme Objectives

S/No.	Programme	Strategic Objective
1.	Municipal Management and Administration	- To develop a sustainable and climate resilient infrastructure and transport network - To achieve sustainable solid waste management - To Enhance good governance

Part E: Summary of Expenditure by Programmes, 2026/27 – 2028/29 (Kshs.)

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Municipal Management and Administration						
SP 1.1 Municipal Administration Services	215,315,893	89,566,694	172,265,880	294,939,234	309,686,196	325,170,505
Total Expenditure	215,315,893	89,566,694	172,265,880	294,939,234	309,686,196	325,170,505

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Current Expenditure	35,486,880	30,777,278	33,990,880	35,270,600	37,034,130	38,885,837
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	179,829,013	58,789,416	138,275,000	259,668,634	272,652,066	286,284,669

Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	144,484,292	151,708,507	159,293,932
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	115,184,342	120,943,559	126,990,737
Other Development	5,800,000	5,765,010				
Total Expenditure	215,315,893	89,566,694	172,265,880	294,939,234	309,686,196	325,170,505

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

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Programme 1: Municipal Administration						
Current Expenditure	35,486,880	30,777,278	33,990,880	35,270,600	37,034,130	38,885,837
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	179,829,013	58,789,416	138,275,000	259,668,634	272,652,066	286,284,669
Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	144,484,292	151,708,507	159,293,932
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	115,184,342	120,943,559	126,990,737
Other Development	5,800,000	5,765,010				
Total Expenditure	215,315,893	89,566,694	172,265,880	294,939,234	309,686,196	325,170,505
Sub-Programme 1: Municipal Administration Services						
Current Expenditure	35,486,880	30,777,278	33,990,880	35,270,600	37,034,130	38,885,837
Compensation to Employees	25,866,007	21,376,061	25,866,007	27,145,727	28,503,013	29,928,164

Expenditure Classification	Approved Budget 2024/25	Actual Expenditure 2024/25	Baseline	Estimates	Projected Estimates	
			Estimates 2025/26	2026/27	2027/28	2028/29
Use of goods and services	9,570,873	9,351,217	7,974,873	8,074,873	8,478,617	8,902,547
Current Transfers Govt. Agencies						
Other Recurrent	50,000	50,000	150,000	50,000	52,500	55,125
Capital Expenditure	179,829,013	58,789,416	138,275,000	259,668,634	272,652,066	286,284,669
Acquisition of Non-Financial Assets	74,205,494	49,583,506	103,275,000	144,484,292	151,708,507	159,293,932
Capital Transfers to Govt. Agencies	99,823,519	3,440,900	35,000,000	115,184,342	120,943,559	126,990,737
Other Development	5,800,000	5,765,010				
Total Expenditure	215,315,893	89,566,694	172,265,880	294,939,234	309,686,196	325,170,505

Part H: Details of Staff Establishment by Organization Structure

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28	2028/29
							Projection	
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
Nyeri Municipality	Nyeri Municipality	Municipal Manager	1	1	1	1	1	1
		Principal Assistant Public Health Officer	2	1	1	1	2	2
		Assistant Public Health Officer	2	1	1	1	2	2
		Senior Public Health Assistant	2	1	1	1	2	2
		Support Staff	80	57	57	57	80	80
		Labourer	6	6	6	6	6	6

Department	Directorate	Designation/Position Title	Authorized Establishment	In post as of 30 th June 2025	2025/26	2026/27	2027/28 Projection	2028/29
					Funded Positions	Positions to be Funded	Positions to be Funded	Positions to be Funded
		Driver I	1	1	1	1	1	1
		Driver II	6	6	6	6	6	6
Total Funded Positions			97	72	72	72	97	91

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/2029.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Name of Programme1: Municipality Management Outcome: Improved road connectivity, a healthy and a clean environment								
Municipality Management	Municipality	Roads constructed, rehabilitated and maintained	No. of KM	8		8	15	15	15
		Rehabilitation and maintenance of drainages	No. of Km	0.45		0.45	1	1.5	2
		Maintenance of bus parks	No. of bus parks	1		1	1	1	1
		Skip bins procured	No. of skip bins	15		15	16	15	15
		Skip loader procured	No. of skip loaders	0		0	1	1	1

Appendix 1: Revenue Analysis (Performance & Projection)

The table presents the revenue performance for the past two years, expected revenues for the FY 2026/27 and projections for the years ending 30th June 2028 and June 2029 respectively.

REVENUE	FY 2023/24 BUDGET ANALYSIS		FY 2024/25 BUDGET ANALYSIS		FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
SOURCE								
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	APPROVED ESTIMATES	PROJECTIONS	PROJECTIONS
Equitable Share	7,613,848,648	7,070,439,492	7,082,855,177	7,037,436,120	6,518,609,255	6,977,794,672	7,326,684,406	7,693,018,626
Loans & Grants	568,553,460	456,889,101	1,121,179,507	512,629,259	1,197,238,693	916,232,378	962,043,997	1,010,146,197
OSR	800,000,000	667,120,607	800,000,000	683,876,407	800,000,000	800,000,000	840,000,000	882,000,000
TOTAL	8,982,402,108	8,194,449,200	9,004,034,684	8,233,941,786	8,515,847,948	8,694,027,050	9,128,728,403	9,585,164,823
Health Fund (A-in-A)	573,026,211	740,425,500	836,295,127	769,201,876	850,000,000	850,000,000	892,500,000	937,125,000
GRAND TOTAL	9,555,428,319	8,934,874,700	9,840,329,811	9,003,143,662	9,365,847,948	9,544,027,050	10,021,228,403	10,522,289,823

As per the analysis, the county has three main sources of revenue namely; Equitable Share, Loans and Grants and Own Source Revenue. There is also Appropriation in Aid, which is the funds from the county health services fund. The expected Revenue for the FY 2025/26 is Ksh.9.58 Bilion where 6.5 billion will be from equitable share, 1.3 billion from loans and grants,0.8 billion from local revenue and 0.839 billion from A-in-A.

Appendix 1: Analysis of Own Source Revenue (OSR)

This section presents analysis of performance of local revenue for the past two years and gives the projection of two outer years.

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
	OFFICE OF THE GOVERNOR									
1	Liquor License	86,808,759	54,937,830	70,000,000	51,778,136	70,000,000	71,262,450	70,000,000	73,500,000	77,175,000
	DEPARTMENT OF AGRICULTURE, LIVESTOCK & AQUACULTURE DEVELOPMENT									
2	Agricultural Mechanization Station	1,500,000	548,835	1,500,000	499,430	1,500,000	551,090	1,500,000	1,575,000	1,653,750
3	Wambugu Agricultural Training Centre	8,000,000	5,172,529	8,000,000	5,816,165	8,000,000	3,313,236	8,000,000	8,400,000	8,820,000
4	Veterinary Charges	7,000,000	6,030,002	7,180,000	7,630,173	7,180,000	3,830,795	7,180,000	7,539,000	7,915,950
5	Slaughtering Fees & Slaughter House Inspection Fees	2,580,060	1,574,658	2,380,000	1,083,818	2,380,000		2,380,000	2,499,000	2,623,950
6	Nyeri Slaughter House	500,000	360,000	500,000	520,000	500,000	400,000	500,000	525,000	551,250
7	Kiganjo Slaughter House	120,000	120,000	120,000	110,000	120,000	90,000	120,000	126,000	132,300
8	Sale of Fertilizer/lime	60,000	0	60,000		60,000	-	60,000	63,000	66,150
9	Gura Fishing Camp/fisheries revenue	30,000	12,500	20,400	-	20,400	-	20,400	21,420	22,491
10	Coffee Permit	566,310	366,200	400,000	270,900	400,000	392,900	400,000	420,000	441,000
	DEPARTMENT OF TRADE, CULTURE, TOURISM AND COOPERATIVES DEVELOPMENT									
11	Market Entrance/Stalls/Shop Rents	45,202,269	46,796,177	52,602,000	43,034,254	52,602,000	33,248,909	52,602,000	55,232,100	57,993,705

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
12	Weights and Measures	4,500,000	3,291,400	4,500,000	5,394,605	4,500,000	2,754,759	4,500,000	4,725,000	4,961,250
13	Co-operative Audit	2,156,056	1,755,600	2,000,000	2,151,100	2,000,000	1,409,400	2,000,000	2,100,000	2,205,000
14	Cultural Centre	200,000	165,000	300,000	5,000	300,000	159,000	300,000	315,000	330,750
DEPARTMENT OF HEALTH SERVICES										
15	Hospital Services			-		0		0	0	0
16	Public Health	17,000,000	13,148,009	17,000,000	15,401,083	17,000,000	12,034,380	17,000,000	17,850,000	18,742,500
17	Burial Fees	134,933	66,000	135,000	60,300	135,000	50,000	135,000	141,750	148,838
DEPARTMENT OF FINANCE & ECONOMIC PLANNING										
18	Business Permits	124,432,086	115,298,186	130,000,000	124,330,240	130,000,000	90,176,203	130,000,000	136,500,000	143,325,000
19	Commission 3%/Agency Fee (Fees from KHC, Insurance Firms, etc.)	6,227,247	4,525,972	6,228,000	3,959,117	6,228,000	4,107,470	6,228,000	6,539,400	6,866,370
20	Ambulant Hawkers Licenses (Other than BSS Permits)	709,102	340,430	709,000	417,030	709,000	327,120	709,000	744,450	781,673
21	Miscellaneous	300,000	206,966	93,000	1,660,827	93,000	171,243	93,000	97,650	102,533
22	Document Search Fee/Duplicate receipts	148,905	74,250	148,900	197,000	148,900	177,500	148,900	156,345	164,162
23	Impounding Charges/Court Fines, penalties, and forfeitures	3,000,000	3,717,750	4,084,800	4,293,270	4,084,800	1,045,205	4,084,800	4,289,040	4,503,492
24	Application Fee	10,000,000	10,005,880	10,048,000	7,977,017	10,048,000	2,356,930	10,048,000	10,550,400	11,077,920

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
25	Parking Clamping/Penalties/Offences fees	1,500,000	1,783,741	2,024,800	926,066	2,024,800	520,850	2,024,800	2,126,040	2,232,342
26	Central Kenya shows annual permit	250,000	230,000	250,000	143,341	250,000	156,811	250,000	262,500	275,625
27	Sale of Old Office Equipment and Furniture	0	0	10,000,000	-	10,000,000	44,652	10,000,000	10,500,000	11,025,000
	TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE & ENERGY									
28	Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,000,000	4,295,500	5,000,000	4,345,127	5,000,000	1,729,823	5,000,000	5,250,000	5,512,500
29	Cess (Quarry, Produce, Kaolin, etc.)	50,009,420	40,374,676	45,000,000	42,024,179	45,000,000	33,326,793	45,000,000	47,250,000	49,612,500
30	Street Parking Fees	41,000,000	44,617,417	47,200,000	47,861,377	47,200,000	27,290,443	47,200,000	49,560,000	52,038,000
31	Enclosed Bus Park	85,000,000	75,630,078	81,000,000	86,135,335	81,000,000	63,235,236	81,000,000	85,050,000	89,302,500
32	Fire-Fighting Services	20,000,000	14,928,400	18,000,000	16,167,090	18,000,000	11,055,100	18,000,000	18,900,000	19,845,000
	DEPARTMENT OF LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT									
33	Land Rates/ Other Property Charges	70,000,000	60,533,518	75,000,000	48,324,458	75,000,000	33,166,094	75,000,000	78,750,000	82,687,500
34	Ground Rent - Current Year / Temporary Occupation License (TOL), New Occupation, Space Rent, Retainers fees	5,160,958	3,703,798	5,161,000	4,465,766	5,161,000	3,271,877	5,161,000	5,419,050	5,690,003
35	Ground Rent - Other Years	1,852,002	1,484,459	2,052,000	1,814,181	2,052,000	1,811,115	2,052,000	2,154,600	2,262,330
36	Hire of Plant & Machinery	-	0	-		-	-	-	#VALUE!	#VALUE!

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
37	Plot Transfer Fee/Business Subletting / Transfer Fee	1,015,866	675,500	1,016,000	922,000	1,016,000	680,000	1,016,000	1,066,800	1,120,140
38	Housing Estates Monthly Rent	40,124,180	26,228,588	30,700,000	26,013,881	30,700,000	22,902,989	30,700,000	32,235,000	33,846,750
39	Approvals (Extension of users, Pegging for Kiosk, Subdivision, transfer, Amalgamation, survey, Occupation Cert, boundary dispute etc.)	25,000,000	17,971,387	23,311,900	16,912,985	23,311,900	15,936,494	23,311,900	24,477,495	25,701,370
40	Sign Boards & Advertisement Fee	40,000,000	38,942,831	44,302,800	43,329,259	44,302,800	27,143,220	44,302,800	46,517,940	48,843,837
41	Buildings Plan Approval Fee/Buildings Inspection Fee	37,088,828	22,306,895	32,000,000	21,902,756	32,000,000	18,258,120	32,000,000	33,600,000	35,280,000
42	Consent to Charge Fee/Property Certification Fee (Use as Collateral)	1,719,518	1,648,000	2,069,500	1,125,900	2,069,500	937,600	2,069,500	2,172,975	2,281,624
43	Sales of Council's Minutes / Bylaws	588,133	407,300	588,100	470,500	588,100	309,000	588,100	617,505	648,380
44	Debts Clearance Certificate Fee	1,588,521	1,260,500	1,588,500	1,412,500	1,588,500	1,226,500	1,588,500	1,667,925	1,751,321
DEPARTMENT OF GENDER, YOUTH, SOCIAL SERVICES AND SPORTS										
45	Hire of Grounds (Kamukunji, Whispers Park) / Social Hall Hire	2,000,000	1,227,914	2,000,000	1,217,500	2,000,000	1,645,853	2,000,000	2,100,000	2,205,000
46	Library Services	10,000	275,105	500,000	1,060,400	500,000	505,358	500,000	525,000	551,250
DEPARTMENT OF EDUCATION AND SPORTS										

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
47	Food Ration (KRT) Nursery School	400,000	135,200	400,000	303,050	400,000	112,000	400,000	420,000	441,000
48	Food Ration (Kingongo) Nursery School	308,066	198,000	308,000	260,200	308,000	175,200	308,000	323,400	339,570
49	Food Ration (Nyakinyua) Nursery School	434,276	233,300	434,000	116,410	434,000	125,000	434,000	455,700	478,485
50	Registration of School, Training/Learning Center Fee	0	0	-		-		0	0	0
51	Stadium Hire (Ruringu, Karatina etc.)	61,205	50,000	61,000	142,000	61,000		61,000	64,050	67,253
DEPARTMENT OF COUNTY PUBLIC SERVICE MANAGEMENT, AND SOLID WASTE MANAGEMENT										
52	Public Toilets/Use of public toilets	149,145	97,035	149,000	92,600	149,000	55,035	149,000	156,450	164,273
53	Refuse Collection Fee/Tipping charges/Garbage Dumping Fee/waste disposal charges	49,764,155	38,608,790	50,000,000	38,680,330	50,000,000	35,473,370	50,000,000	52,500,000	55,125,000
DEPARTMENT OF WATER IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE										
54	Sale of flowers, Plants, Firewood, Produce, etc.			50,000		50,000		50,000	52,500	55,125
55	Quarry /mining charges-annual license fee			100,000		100,000		100,000	105,000	110,250
56	Tree cutting permits			20,000		20,000		20,000	21,000	22,050
57	Polluters of Environment Penalties		10,000	50,000	16,000	50,000	15,000	50,000	52,500	55,125
58	Noise Regulation/Pollution	800,000	748,500	1,604,300	1,101,750	1,604,300	883,000	1,604,300	1,684,515	1,768,741

	Revenue Stream	FY 2023/24		FY 2024/25		FY 2025/26		FY 2026/27	FY 2027/28	FY 2028/29
	Own Source Revenue	Target	Actual	Target	Actual	Annual Target	Collection as at 3rd Quarter	Projections	Projections	Projections
59	Exhauster Services Charge			-		-		0	0	0
60	Private borehole operators			50,000		50,000		50,000	52,500	55,125
61	Water bowser/water vendor licenses			-		-		0	0	0
	TOTAL LOCAL SOURCES	800,000,000	667,120,608	800,000,000	683,876,407	800,000,000	530,029,121	800,000,000	840,000,000	882,000,000

From the analysis, local revenue target has remained to be 800M from FY 2023/24 to date. However, performance increased from 667.1M in FY 2023/24 to 683.9M in FY 2024/25. This is even expected to be more by close of FY 2025/26 considering collection as at third quarter of FY 25/26 was Ksh.530M. The County Government expects to collect 800M in the FY 2026/27 to finance her budget.

Appendix 3: Linkage of the PBB to Development Plan(s)

This section provides information on how the priorities in the Program based budget for FY 2026/27 are linked to the programs in the ADP for FY 2026/27.

Department	FY 2026/27 CADP Programmes	FY 2026/27 PBB Priorities
Executive Office of the Governor & Deputy Governor	- Administration and public service management - Governance and legal affairs - Human Resource Management	- Ensure efficiency in service delivery - Enhance information collection and dissemination - Ensure compliance with constitutional requirements - Effective response to unforeseen happenings and disaster management
Office of the County Secretary / Head of County Public Service	- Administration and public service management - Governance and legal affairs - Human Resource Management	- Improved workspace for sub-county and ward officers - Enhanced performance management, monitoring and evaluation - Enhanced civic education - Better policy formulation and dissemination - Leadership in public-sector transformation initiatives
Finance, Economic Planning & ICT	- Economic Planning and Management - Revenue Mobilization and Management - Public Finance Management	- Enhance stakeholder involvement in county economic planning and budgeting - Strengthen the County Budget and Economic Forum

Department	FY 2026/27 CADP Programmes	FY 2026/27 PBB Priorities
	ICT Management	- Establish an integrated county M&E system and strengthen the M&E unit - Enforce compliance with PFMA 2012, PPADA 2015 and other public-finance statutes - Timely preparation of budgets, planning documents and financial statements - Continuous capacity building of the County Audit Committee
Lands, Physical Planning & Urban Development	- Land use planning and management - Housing development	- Improved service delivery and security of government documents - Improved living standards for tenants in county housing through maintenance - Efficiency in survey and planning exercises - Completion of all ongoing works
Health Services	- General Administration, Planning and Policy - Preventive and Promotive Services - Curative and Rehabilitative Services	- Strengthen community health services (Community Health Promoters; preventive & promotive care) - Halt and reverse non-communicable diseases (diabetes, hypertension, cancer) - Improve curative, diagnostic and rehabilitative services and medical equipment - Expand County Referral Hospital infrastructure and specialised services - Advocate community enrolment into the Social Health Authority, cushioning the vulnerable
Gender, Youth, Sports & Social Services	- Disaster Risk Management - Sports Development - Social Welfare and Community Empowerment - Gender and Youth Development - General Administration, Planning and Policy	- Strengthen PFM/PPADA compliance, budget absorption and M&E - Timely preparation of ADP, work plan and procurement plan - Capacity building of departmental staff - Scale up Access to Government Opportunities (women, youth, PWDs) from 800 to 1,200 trainees - Refurbish Othaya Fire Station to improve disaster response - Scale up social welfare and empowerment programmes for vulnerable groups
County Public Service & Solid Waste Management	Administration and public service management	Timely payroll processing and continued digitisation of staff records

Department	FY 2026/27 CADP Programmes	FY 2026/27 PBB Priorities
	- Human Resource Management - Solid waste management	- Intern recruitment, induction and capacity building - Implement the staff establishment, re-designations and promotions - Training-needs assessment and HR capacity building (HRIS, pensions, welfare) - Establish a fully equipped solid-waste disposal site (recycling & material recovery) - Invest in modern waste collection (colour-coded bins, compactors, sanitary landfill) - Community sensitisation on waste separation at source - Review the county legislative framework on waste management
Agriculture, Livestock & Aquaculture Development	- Agricultural Training and Mechanization - Crop Management - Fisheries Development - General administration, policy and planning - Livestock production - Veterinary Services Development	- Crop management: distribute certified seeds, kitchen-garden kits and inputs; post-harvest infrastructure - Livestock production: breeding stock, dairy/poultry support, zero-grazing units - Veterinary services: vaccines, disease control, slaughterhouses, Leather Common Manufacturing Facility - Aquaculture: fishponds, fingerlings, feeds and pond liners - Rehabilitate Wambugu Agricultural Training Centre - Modernise the Agricultural Mechanization Station, Naromoru
Trade, Cooperatives, Culture & Tourism	- Trade Development and Regulation - Co-operative Development - Tourism Promotion and Development	- Develop markets for economic growth - Promote fair trading and consumer protection - Enhance investment and regional economic integration - Enhance industrial and enterprise development (County Aggregation & Industrial Park) - Develop and promote tourism and cultural heritage - Strengthen the cooperative movement
Education, Training & Devolution	- Early Childhood Development - Vocational Training Centres Development - Elimu Fund	- Capacity building of departmental staff - Upgrade and expand VTC and ECDE infrastructure - Rebrand Vocational Training Centres - Provide training tools/equipment for VTCs and learning materials for ECDEs - Recruit and retain adequate VTC teaching staff

Department	FY 2026/27 CADC Programmes	FY 2026/27 PBB Priorities
		● Increase Elimu Fund bursaries ● Allocate a vehicle to each sub-county for service delivery
Water, Environment & Climate Change	● Climate Change ● Environmental Planning, Management and Conservation ● Forest Management ● Water Development & Management	● Sustainably manage natural resources (forests, water) through awareness, inspections and patrols ● Comply with environmental-management standards via inspections and monitoring ● Implement projects that build community resilience and adaptation to climate change
County Assembly	● General oversight, legislation and representation	● Refurbish chambers and offices for a conducive working environment ● Landscaping and perimeter wall at the Speaker's official residence ● Civil works for infrastructural requirements ● Equip the Speaker's official residence to enhance oversight ● Purchase motor vehicles to support the oversight role
County Public Service Board	● Administration and public service management ● Human Resource Management	● Review and coordinate approval of the county staff establishment ● Conduct workload analysis to determine optimal staffing ● Conduct skills-gap analysis and develop a skills databank ● Undertake eligible staff promotions (subject to funds) ● Complete and equip the Board's premises
Roads, Transport, Public Works, Infrastructure & Energy	● Roads and transport management ● Energy Provision and Management	● Well-maintained county roads and improved connectivity/accessibility ● Timely design, documentation and supervision of civil works for departments ● Well-maintained public buildings and offices ● Well-maintained streetlights ● Improved power connectivity to public institutions
Office of the County Attorney	● Administration and public service management ● Governance and legal affairs	● Provide principal legal advice to the county government ● Represent the county executive in court and legal proceedings ● Advise departments on legislative and legal matters ● Negotiate, draft, vet and interpret agreements and documents

Department	FY 2026/27 CADP Programmes	FY 2026/27 PBB Priorities
		Undertake revision of county laws
Nyeri Municipality	- Roads and transport management - Solid waste management - Land use planning and management - Municipality Development	- Improve road connectivity (construct, rehabilitate, maintain municipal roads) - Enhance solid waste management (additional skip bins and a skip loader) - Maintain municipal infrastructure and public utilities - Institutional capacity building

Appendix 4: Summary of Capital Projects

The following table outline the capital projects that will be implemented in the Fiscal Year 2026/27.

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Programme Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3911	Office of the Governor and Deputy Governor	Office of the Governor and Deputy Governor	3110299	Construction of Buildings - Ot	Deputy Governor's Official Residence (Phase I)	Construction of Deputy Governor's Official Residence (Phase I) in line with SRC requirements	10,000,000	CGN	2026-2027	Countywide	Departmental	New
3911	Office of the Governor and Deputy Governor	Office of the Governor and Deputy Governor	3110399	Refurbishment of Buildings - Oth	Renovations of building	Renovations of various governments buildings-repair, upgrading, and improvement of existing public facilities	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3911	Office of the Governor and Deputy Governor	Office of the Governor and Deputy Governor	3110902	Purchase of Household and Institutional Appliances	Kitchen ware	Purchase of kitchen, catering and food service equipments, office & administrative fire safety, health and sanitation equipment and appliances	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3911	Office of the Governor and Deputy Governor	Office of the Governor and Deputy Governor	3111001	Purchase of office furniture	Furniture	Purchase and installation of furniture and fittings at Governor's Official Residence	7,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and fittings								
3911	Office of the Governor and Deputy Governor	Office of the Governor and Deputy Governor	3111111	Purchase of ICT networking and Communications Equipment	Equipment	Purchase of cameras, lenses, laptops, desktops, networking and video-streaming equipment, high-end phones and other communication equipments	3,500,000	CGN	2026-2027	Countywide	Departmental	New
3912	Office of the County Secretary	Office of the County Secretary	3110599	Other Infrastructure and Civil Works	Staff parking Area	Upgrading for town hall staff parking area	4,500,000	CGN	2026-2027	Countywide	Departmental	New
3912	Office of the County Secretary	Office of the County Secretary	3110599	Other Infrastructure and Civil Works	Ward Offices Refurbishment	Refurbishment of ward offices	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3912	Office of the County Secretary	Office of the County Secretary	3111111	Purchase of ICT networking and Communications Equipment	Security surveillance system CCTV	Security surveillance system CCTV for Karatina Town Hall and Othaya Town hall	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3913	Finance, Economic Planning and ICT	Finance Headquarters	2211311	Contracted Technical Services	Network Management	Network Management	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3913	Finance, Economic Planning and ICT	Finance Headquarters	2211311	Contracted Technical Services	Revenue Management System	Revenue Management System	15,249,592	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3913	Finance, Economic Planning and ICT	Finance Headquarters	3110504	Other infrastructure and civil works	Asset tagging	County asset tagging	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3913	Finance, Economic Planning and ICT	Finance Headquarters	3111002	Purchase of Computers, Printers and other IT Equipment	Computers, Printers and other IT Equipment	Computers, Printers and other IT Equipment	2,800,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Housing Headquarters	3110302	Refurbishment of Non-Residential Buildings	County Residential houses	Maintenance of county residential houses	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Housing Headquarters	3110302	Refurbishment of Non-Residential Buildings	County Residential houses drainages	Rehabilitation of Drainages and fence for county housing estate	1,400,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Land Survey and Mapping Headquarters	2211310	Contracted Professional Services	Ongoing works	To cater for Ongoing works	27,483,018	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	2211310	Contracted Professional Services	Accountable documents	Purchase of accountable documents	2,300,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	2211310	Contracted Professional Services	EDAMS	Completion and operationalization of Electronic Development Application and Management Systems (Edams) and Land Information Management System (LIMS)	28,500,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	2640503	Other Capital Grants and Transfers	KISIP II	KISIP II - Counterpart Funding 10% of Donor Funds	5,200,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	2640599	Other Capital Grants and Trans	KISIP II	KISIP II - Donor funds for Infrastructure upgrading	52,000,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	3110504	Other Infrastructure and Civil Works	Municipal yard perimeter wall	Construction of the Municipal yard perimeter wall	2,316,982	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	3111504	Other Infrastructure and Civil Works	Office Furniture	Maintenance of office Furniture and Equipments	800,000	CGN	2026-2027	Countywide	Departmental	New
3914	Lands, Physical Planning, Housing and Urban Development	Physical Planning	3111504	Other Infrastructure and Civil Works	Repairs	Repair of leaking office building in Mweiga, Karatina and Naromoru	1,400,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3915	Health Services	County Referral Hospital	3110302	Refurbishment of Non-Residential Buildings	Ongoing works	Completion of ongoing paediatric ward as per the BQ and refurbishment of various units at Nyeri Referral Hospital.	5,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3915	Health Services	County Referral Hospital	3111101	Purchase of Medical and Dental Equipment	Equipping	For supply of patient beds & lockers for the new surgical ward at Nyeri Referral Hospital including additional morgue cabinets.	8,734,847	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Health Headquarters	2211023	Supplies for Production	Drugs	To support Medical Drugs, Non-pharms and other specialized medical supplies for specialized Programmes.	100,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Health Headquarters	2220203	Maintenance of Medical and Dental Equipment	Maintenance of equipment	For routine maintenance of medical and dental equipment for county health facilities under MES equipment.	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Health Headquarters	3111401	Pre-feasibility, Feasibility and Appraisal Studies	Health facilities Plans	Conducting environmental impact assessment; development of hospital master plans and processing title deeds for various facilities.	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Karatina Hospital	3110299	Construction of Buildings - Ot	Ongoing works	Ongoing works - Completion of Karatina Accident and Emergency Block (Phase 2).	56,205,063	CGN	2026-2027	Countywide	Departmental	Ongoing Works

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3915	Health Services	Karatina Hospital	3111101	Purchase of Medical and Dental Equipment	Equipping	For supply & Installation of equipment for ICU unit, Emergency & Accident unit, and Renal Equipment at Karatina Hospital (including 2 ventilators).	4,500,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Mt. Kenya Hospital	3110299	Construction of Buildings - Ot	Ongoing works	Phase 2 of ongoing works - radiology block at Mt. Kenya Hospital to improve on amenity service delivery.	3,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3915	Health Services	Mukurwe-ini Hospital	3110299	Construction of Buildings - Ot	Ongoing works	Completion of Phase 1 of OPD Block at Mukurwe-ini Hospital.	47,566,154	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3915	Health Services	Mukurwe-ini Hospital	3110302	Refurbishment of Non-Residential Buildings	Refurbishment of buildings	Refurbishment of Non-Residential Buildings at Mukurweini Hospital.	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Othaya Hospital	3110302	Refurbishment of Non-Residential Buildings	Refurbishment of buildings	Refurbishment of Non-Residential Buildings at Othaya Hospital.	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Othaya Hospital	3111101	Purchase of Medical and Dental Equipment	Equipping	For supply & installation of theatre equipment at Othaya hospital.	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Rural Health Facilities	3110302	Refurbishment of non-residential buildings	Health Center	Renovation works at Ngorano Health Center	2,600,000	CGN	2026/27	Ruguru	Ward Specific	New

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3915	Health Services	Rural Health Facilities	3110302	Refurbishment of Non-Residential Buildings	Ongoing works	Ongoing works	3,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of phase two - Warazo Dispensary	2,000,000	CGN	2026/27	Kabaru	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of Gathuru Dispensary	2,000,000	CGN	2026/27	Gakawa	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of Kiamwathi Dispensary Phase II	5,000,000	CGN	2026/27	Ruring'u	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of Ruring'u Dispensary Phase II	3,500,000	CGN	2026/27	Ruring'u	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Completion of Ngaru Dispensary	2,500,000	CGN	2026/27	Chinga	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction works	2,100,000	CGN	2026/27	Konyu	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Civil Works								
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Construction	Construction of Mutathi-ini Dispensary	2,000,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of a room and Incinerator at Nyakehuho Dispensary	1,500,000	CGN	2026/27	Gikondi	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of a dispensary at Kamuchuni	1,000,000	CGN	2026/27	Gikondi	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Micha Dispensary	2,000,000	CGN	2026/27	Gatitu Muruguru	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of Kangurwe dispensary	2,000,000	CGN	2026/27	Rugi	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Health Center	Installation of Cabros at the Maternity area and construction of staff houses at Ruguru Health Center	8,000,000	CGN	2026/27	Ruguru	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Dispensary	Construction of laboratory at Gitero Dispensary	1,000,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Kihuri Dispensary - Iriani-Othaya	Renovations/Refurbishments	600,000	CGN	2026/27	Countywide	Departmental	New
3915	Health Services	Rural Health Facilities	3110504	Other Infrastructure and Civil Works	Ongoing works	Ongoing Works	2,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3915	Health Services	Rural Health Facilities	3110902	Purchase of Household and Institutional Appliances	Supplies	For supplies of household & appliances for various rural facilities.	600,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Rural Health Facilities	3111001	Purchase of Office Furniture and Fittings	office Furniture	Purchase of Office Furniture and Fittings- for the newly opened facilities as well as the patient seats for Oncology unit at the Nyeri CRH.	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3915	Health Services	Rural Health Facilities	3111101	Purchase of Medical and Dental equipment	Health Center equipping	Supply of medical equipment at Karaba Health Center	1,000,000	CGN	2026/27	Gikondi	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3915	Health Services	Wamagana Level IV Hosp	3110299	Construction of Buildings - Ot	Ongoing works	Completion of Wamagana Level 4 Hospital - Phase 1 @ Kshs. 26,239,730/=	26,239,730	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3916	Gender, Youth, Sports and Social Services	Disaster Management	2210606	Hire of Equipment, Plant and Machinery	Hire of Disaster Equipment	To provide for hire of specialized machinery, equipment and personnel to support timely and effective emergency response and disaster rescue operations	300,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	2640201	Emergency Relief (Food, medicine, blankets, cash grant, tents and other	Food Items	Purchase of maize flour	500,000	CGN	2026/27	Wamagana	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other	Disaster Management	Disaster Management	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110504	Other Infrastructure and Civil Works	Fire stations Renovation	Renovation and equipping of Fire Stations	3,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110599	Other Infrastructure and Civil Works	Coffins	Purchase of coffins	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110599	Other Infrastructure and Civil Works	disaster management	Purchase of iron sheets and nails for disaster management	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110599	Other Infrastructure and Civil Works	Fuel	Purchase of fuel for disaster management vehicles	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110599	Other Infrastructure and Civil Works	disaster management vehicles	Maintenance of disaster management vehicles and equipment's	3,500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3110599	Other Infrastructure and Civil Works	Toll free line	Toll free line tariff payment	500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3111009	Purchase of other Office Equipment	Furniture	Disaster Emergency Operations Center-phase II	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Disaster Management	3111106	Purchase of Fire fighting Vehicles	Fire Engines	Purchase of a new fire engine	50,000,000	CGN	2026-2027	Countywide	Departmental	New

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				and Equipment								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2210505	Trade Shows and Exhibitions	social welfare and empowerment programmes	To cater for priority social welfare and empowerment programmes such as covering street families support, dignity kits and boy-child empowerment, International and Thematic Days (PWD Day, International Women's Day, Men Engagement, Widows, Youth Day and GBV programs), development and launch of County disaster and risk management policy to enhance inclusion, protection and community resilience in line with CIDP priorities	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2210505	Trade Shows and Exhibitions	Youth Summit	To conduct the Youth summit	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2210505	Trade Shows and Exhibitions	Management of Ward Specific	Management of Ward Specific Programs and distribution logistics -	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares	Merchandise	Purchase of merchandise	4,500,000	CGN	2026/27	Magutu	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and Small Equipment								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Empowerment tools and equipment	2,000,000	CGN	2026/27	Mweiga	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	4,300,000	CGN	2026/27	Konyu	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of gas cylinders	5,900,000	CGN	2026/27	Naromoru Kiamathaga	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	purchase of Gas cylinders	7,500,000	CGN	2026/27	Gikondi	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares	Merchandise	Purchase of tents and chairs	3,000,000	CGN	2026/27	Gatitu Muruguru	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and Small Equipment								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	2,500,000	CGN	2026/27	Karima	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	1,400,000	CGN	2026/27	Rugi	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	1,000,000	CGN	2026/27	Rware	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	2,000,000	CGN	2026/27	Mugunda	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares	Merchandise	Purchase of merchandise	2,200,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and Small Equipment								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	2,200,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	2,400,000	CGN	2026/27	Mukurwe-ini Central	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	5,000,000	CGN	2026/27	Iriaini Mathira	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	1,600,000	CGN	2026/27	Thegu River	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares	Merchandise	Purchase of merchandise	2,600,000	CGN	2026/27	Mahiga	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and Small Equipment								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of merchandise	3,000,000	CGN	2026/27	Endarasha Mwiyo	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Purchase of tents and chairs	2,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	General Merchandise	2,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Merchandise	Empowerment tools and equipment	1,000,000	CGN	2026/27	Wamagana	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211021	Purchase of Bedding and Linen	Beds and Beddings	Provision for purchase of beds and beddings for Karatina Children's Home and Fire stations	550,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	2211305	Contracted Guards and Cleaning Services	Guards and cleaning services	Provision for Contracted guards and cleaning services in the various departmental units already engaged while allowing for additional guards	1,800,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110502	Water Supplies and Sewerage	Water Hydrants	Construction and installation of 2 water hydrants	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	Social Hall	Construction of Phase two of Ichagachumi Social HALL	3,000,000	CGN	2026/27	Mukurwe-ini West	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	Social Hall	Construction of Muthuini Social Hall	2,000,000	CGN	2026/27	Endarasha Mwiyo	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	Karatina Children's Home Staff houses	Phase III Karatina Children's Home Staff houses	2,500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	solar lighting	Installation of solar lighting at Karatina Children's Home and Karatina Fire Station	500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and	Rehabilitation of electricity	Rehabilitation of electricity at Karatina Fire station	500,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Civil Works								
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	Refurbishment of buildings	Refurbishment of Libraries (leaking roof), and maintenance library buildings	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	Water harvesting	Water harvesting and improvement of old water system at Karatina Children's Home	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3110504	Other Infrastructure and Civil Works	GBV Centre	Renovation and equipping of a GBV rescue centre	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3111101	Purchase of Medical and Dental Equipment	Assistive devices	Assistive devices for PWDs	1,800,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Gender Headquarters	3111109	Purchase of Educational Aids and Related Equipment	Education Materials	Educational and Informational materials for Karatina Children's Home and Libraries	2,000,000	CGN	2026-2027	Countywide	Departmental	New

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Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	2640599	Other Capital Grants and Trans	Management of Nyeri County Sports Tournaments	Management of Nyeri County Sports Tournaments (Soccer, Volleyball, Nyeri Half-marathons/Track Events, etc.) Support of local teams affiliations and Annual Nyeri County Youth Sports Tournament Supporting of local teams in trainings (Referees and coaching courses) and tournament officiating fees in Division 1 & II - 6.6M	6,600,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	2640599	Other Capital Grants and Trans	Management of Nyeri County Sports Tournaments	Support of PWD Sports - 1M	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3110504	Other Infrastructure and Civil Works	Volleyball pitch	Completion of Gichira Volleyball pitch	500,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3110504	Other infrastructure and civil works	Kamukunji Basket Ball Pitch	Construction of a basketball court at Kamukunji Stadium Phase I	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111009	Purchase of other Office Equipment	Sports Equipment	Purchase of sports equipment's for KICOSCA, KYISA, Nyeri County Youth Sports Tournaments, Half-Marathon and PWD Sports	4,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111109	Purchase of Educational Aids and other Related Equipment	Sports Equipment	Purchase of Sports Equipment	600,000	CGN	2026/27	Mukurwe-ini West	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111109	Purchase of Educational Aids and other Related Equipment	Sports Equipment	Purchase of Sports Equipment	1,000,000	CGN	2026/27	Chinga	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111109	Purchase of Educational Aids and other Related Equipment	Sports Equipment	purchase of sports uniforms and balls	500,000	CGN	2026/27	Rware	Ward Specific	New
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111109	Purchase of Educational Aids and other Related Equipment	Sports Equipment	Purchase of Sports Equipment	1,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3916	Gender, Youth, Sports and Social Services	Sports Headquarters	3111401	Pre-feasibility, Feasibility and Appraisal Studies	AGPO Training	Training on AGPO and other economic empowerment initiatives, entrepreneurial skills development, disaster risk management, gender inclusion, disability mainstreaming, capacity building models to empower youth and CBO leaders, mental health awareness, library outreach programs and other sensitization and awareness programmes.	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3110399	Refurbishment of Buildings - Oth	Refurbishment of buildings	Block"C" :Improvement of Work Environment and Enhancement of Security through Replacement of all offices doors with solid lockable wooden doors	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3110399	Refurbishment of Buildings - Oth	Refurbishment of buildings	Refurbishment of washrooms and the Plumbing system	1,200,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3110399	Refurbishment of Buildings - Oth	Refurbishment of buildings	installation of sound proof walling at Director HR office to enhance confidentiality	500,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3110399	Refurbishment of Buildings - Oth	Archive improvement	Improvement of temporary archive through additional lighting installations and air conditioning system and addition of shelves	500,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3917	County Public Service and Solid Waste Management	County Public Service Management	3110399	Refurbishment of Bldgs - Oth	maintenance of lift	Provide for comprehensive maintenance of lift	300,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3111001	Purchase of office furniture and fittings	Furniture	Purchase of furniture for county HR units offices	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3111002	Purchase of Computers, Printers and other IT Equipment	Digitization of HR Records	Purchase of Computers and Printers and other IT Equipment to enhance digitization of HR records	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	County Public Service Management	3111401	Pre-feasibility, feasibility and Appraisal Studies	HR Policies	Development of County HR policies and Structures	1,676,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Workshop Tools	Purchase of Workshop Tools, Spares and Small Equipment;	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	2211016	Purchase of Uniforms and Clothing - Staff	Sanitation Staff Uniforms	Sanitation Staff Uniforms for Dumpsite Staff and Officers involved Waste Collection	2,250,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3917	County Public Service and Solid Waste Management	Solid waste management	2211029	Purchase of Safety Gear	Protective/Safety Gears	Purchase of Protective/Safety Gears for sanitation staff	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Maintenance of Vehicles	Maintenance of Vehicles	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Maintenance of Plants and Machinery	Maintenance of Plants and Machinery	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Fuel (garbage collection)	Fuel (garbage collection)	19,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Hire of machinery	Hire of machinery	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Dumpsite management and improvement	Dumpsite management and improvement	4,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Solid Waste Management	(Security enhancement and Water reticulation at Karindundu Dumpsite,, Establish and equip a material Recovery Centre at Blue Valley (phase 1) as required by the Sustainable Waste Management Act, 2022	1,374,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3110599	Other Infrastructure and Civil Works	Solid Waste Management	Management of Karindundu Dumpsite	1,400,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid waste management	3111002	Purchase of Computers, Printers and other IT Equipment	Laptops	Purchase of 5 Laptops for sub county incharges	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3917	County Public Service and Solid Waste Management	Solid Waste Management	3110599	Other Infrastructure and Civil Works	Skip Bins	Purchase of skip bins	3,000,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	Agriculture Project	Purchase of Agricultural Materials and Small equipment	3,000,000	CGN	2026/27	Mweiga	Ward Specific	New
3918	Agriculture, Livestock and	Agriculture Management	2211007	Agricultural Materials, Supplies	Agriculture Projects	Purchase of Animal Feeds raw materials	5,000,000	CGN	2026/27	Gatarakwa	Ward Specific	New

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	Aquaculture Development			and Small Equipment								
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	Agriculture Project	Purchase of Agricultural Materials and Small equipment	400,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	Agriculture Equipments	Purchase of Coolers, Laboratory equipments etc	3,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	Ongoing works	Ongoing works	4,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	2211202	Refined Fuels and Lubricants for Production	Fertilizer	To support of E-subsidy last mile fertilizer program.	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3110302	Refurbishment of Non-Residential Buildings	Refurbishment of buildings	Renovation of Department HQ (Mifugo house)	1,500,000	CGN	2026-2027	Countywide	Departmental	New

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3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3110504	Other Infrastructure and Civil Works	Fertiliser Depot	Installation of a Fertiliser depot container	1,600,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3110504	Other Infrastructure and civil works	Renovations	Renovation of Show County stand, tents and Department stand	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3110504	Other Infrastructure and civil works	Perimeter Wall	Department HQ lower side perimeter wall	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3110801	Overhaul of Vehicles	Motor Vehicle Maintenance	Major Service to the old fleet of vehicles and purchase of new tyres. (16 Motor vehicles; 35 Motorcycles)	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Agriculture Management	3111111	Purchase of ICT networking and Communications Equipment	CCTV installation	CCTV installation at the County Agriculture HQs for security.	500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	AMS Narumoru	3110504	Other infrastructure and civil works	Farm machinery maintenance	Rehabilitation of farm machinery, Construction of machinery shed million, fuel and lubricants for production	4,500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3111399	Purchase of Certified Seeds - Ot	Certified Maize seeds	Purchase of Certified Maize seeds	2,000,000	CGN	2026/27	Chinga	Ward Specific	New

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3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3111399	Purchase of Certified Seeds - Ot	Certified Bean seeds	Purchase of Certified Bean seeds	2,000,000	CGN	2026/27	Chinga	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	crops management	3111399	Purchase of Certified Seeds - Ot	Fruit Tree seedlings	Purchase of fruit tree seedlings	300,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	crops management	3111399	Purchase of Certified Seeds - Ot	Fruit Tree seedlings	Purchase of fruit tree seedlings	1,000,000	CGN	2026/27	Karatina Town	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3110299	Construction of Buildings - Ot	Construction works	Construction of the Nyeri South Agriculture Office and ablution block- KES 3M.	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3110504	Other infrastructure and civil works	Renovations	Nyarugumu Tea buying Centre	1,000,000	CGN	2026/27	Kiganjo Mathari	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3110504	Other infrastructure and civil works	Ongoing works	Ongoing works	2,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3111399	Purch. of Certified seeds - Ot	Certified seeds	Purchase of certified seeds for Gatarakwa groups	2,400,000	CGN	2026/27	Gatarakwa	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Crops Management	3111399	Purch. of Certified Seeds - Ot	Certified Seeds	Maize, Beans, Onions, Potatoes	7,500,000	CGN	2026-2027	Countywide	Departmental	New

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3918	Agriculture, Livestock and Aquaculture Development	Fisheries	2211023	Supplies for Production	Fish inputs	High Density Polyethylene HDPE (Dam liner for Aquapark), Fish food pellets for the Aquapark and farmers-Ksh.	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3110504	Other infrastructure and civil works	Fencing	Fencing the pond area	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3110504	Other infrastructure and civil works	Fish Ponds	Pond construction service, Protective netting to cover the ponds and installation of Pipeline or flow line laying services for 3 fish ponds	850,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3110504	Other infrastructure and civil works	fish Kiosks	Water connectivity for fish Kiosks	200,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3110504	Other infrastructure and civil works	Kabiruini show ground -ponds	Repair of concrete pond at Kabiruini show ground	50,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3110504	Other infrastructure and civil works	Kabiruini show ground -ponds	Establishment of a raised pond at Kabiruini show ground	250,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Fisheries	3111302	Purchase of Animals and Breeding Stock	Fingerlings	Fish hatcheries (fingerlings) for the Aquapark and support to fish farmers	1,500,000	CGN	2026-2027	Countywide	Departmental	New

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3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	2211007	Agriculture Materials, Supplies and Small Equipment	Show exhibitions	Wambugu ATC and Central Kenya Show exhibitions	300,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	2211007	Agriculture Materials, Supplies and Small Equipment	milk testing kits	8 sets of milk testing kits (Alcohol gun, CMT testing kit, Lactometer, Alcohol Thermometer)	400,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	Refurbishment of buildings	Office repairs including plumbing works at Mukurweini subcounty offices	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3110504	Other infrastructure and civil works	Fencing	Masonry fencing and ablution block with 3,000l tank (Livestock and Veterinary offices) Mweiga	3,500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3110504	Other infrastructure and civil works	3 phase connection	3 phase connection to newly constructed buildings at honey processing & Karindundu livestock yard and single phase for Othaya offices	500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3110504	Other infrastructure and civil works	zero grazing unit	Completion of zero grazing unit;	3,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111103	Purchase of Agricultural Machinery and Equipment	Beehives and accessories	Beehives and accessories for 8 youth groups (1 per subcounty)	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111103	Purchase of Agricultural Machinery and Equipment	Hatchery	Wambugu ATC Hatchery(parent stock,brooding/holding structures,fumigation equipment	2,900,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of breeding stock	2,000,000	CGN	2026/27	Magutu	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of chicks	2,500,000	CGN	2026/27	Karima	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of goats	1,000,000	CGN	2026/27	Rugi	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of chicks	1,500,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of chicks	4,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Breeding stock	Purchase of chicks	1,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New
3918	Agriculture, Livestock and Aquaculture Development	Livestock Production	3111302	Purchase of Animals and Breeding Stock	Chicks	Chicks for CHPs	11,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	NAVCDP	2640503	Other Capital Transfers (NAVCDP)	Conditional Grants	Conditional Grants	105,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	NAVCDP	2640599	Other Capital Transfers (NAVCDP)	Counterfunding for NAVCDP	Counterfunding for NAVCDP	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	2211023	Supplies for Production	Animal breeding	Animal breeding supplies (Sexed semen, disease control equipment, Support of vector control facilities/dips with acaricides)	10,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	2211023	Supplies for Production	Fuel for vaccination	Fuel for vaccination	4,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	2211023	Supplies for Production	A.I services	A.I services	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	2211023	Supplies for Production	ANITRAC tags	ANITRAC tags	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	2211026	Purchase of Vaccines and Sera	Vaccines and Sera	Increase the number of Vaccines and Sera purchased for control of Notifiable diseases across the county. (In 2025/26 the programme was supported by the NAVCDP)	8,500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	3110504	Other infrastructure and civil works	Refurbishment of buildings	Renovation of Kieni West,Dips Rehabilitation	2,700,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	3110504	Other infrastructure and civil works	Refurbishment of buildings	veterinary offices	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Veterinary Services	3111103	Purchase of Agricultural Machinery and Equipment	Leather Common Manufacturing Facility	Fully equip and operationalize the Leather Common Manufacturing Facility(CMF) (Phase II). Phase 1 involved establishment of the facility at Wambugu ATC.	2,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	2211021	Purchase of bedding and linen	Beddings and linen	Beddings and linen for the accommodation facility	500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	2211023	Supplies for Production	Certified Seeds	Production of 5 acres certified seeds	500,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	2211023	Supplies for Production	Coffee	Coffee production and improvement	200,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	2211023	Supplies for Production	Fuel	Fuel for production	600,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	2211023	Supplies for Production	Animal feeds	Purchase of animal feeds for hatchery and dairy	1,400,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	3110302	Refurbishment of Non-Residential Buildings	Refurbishment of buildings	Refurbishment of conference facilities, Repainting of buildings and guttering, Renovation of hostel block	6,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	3110504	Other infrastructure and civil works	Ongoing works	Ongoing Works	2,700,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	3110902	Purchase of Household and	Generator	Institutional generator 30 KVA	1,500,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Institutional Appliances								
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	3110902	Purchase of Household and Institutional Appliances	Washing machine	Institutional washing machine	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3918	Agriculture, Livestock and Aquaculture Development	Wambugu ATC	3111001	Purchase of Office Furniture and Fittings	Furniture	Purchase of conference chairs	750,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Cooperative Development	Trade Development	3110504	Other Infrastructure and Civil Works	Market	Ithekahuno Market	1,500,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3919	Trade, Tourism, Culture and Cooperative Development	Trade Development	3110504	Other Infrastructure and Civil Works	Market	Construction of Nairutia Market	2,000,000	CGN	2026/27	Mugunda	Ward Specific	New
3919	Trade, Tourism, Culture and Cooperative Development	Trade Development	3110504	Other Infrastructure and Civil Works	Market	Fencing of Muthuini Market	1,000,000	CGN	2026/27	Endarasha Mwiyo	Ward Specific	New
3919	Trade, Tourism, Culture and Co-operative Development	Co-operative Development	2210505	Trade shows and exhibitions	Celebrations	Organize and hold Ushirika day Celebrations, Cooperative leaders forum and the Central Kenya ASK show	2,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3919	Trade, Tourism, Culture and Co-operative Development	Co-operative Development	3110599	Other infrastructure and civil works	Modernization of cooperatives	Modernize of cooperative infrastructure development and renovation of sub county offices	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Co-operative Development	3111401	Pre-feasibility, Feasibility and Appraisal Studies	Consultancy services	Consultancy services to Train and capacity build cooperative leadership, staff and management to enhance corporate governance.	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Culture and Arts	2210505	Trade Shows and Exhibitions	Talent development	Nurturing creativity and identifying talents within the County 1M Annual Nyeri Cultural Festivals , ASK Show Exhibitions , Annual Kenya Music and Cultural Festivals , KICOSCA , The Directorate of Culture is in charge of the County Choirs, Involved in National Celebrations i.e (Jamhuri Day ,Mashujaa Day,Madaraka Day, Annual Kalasha Festivals 1M	2,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Culture and Arts	3110504	Other infrastructure and civil works	Renovations	Cultural Centre Renovation of the Washrooms	500,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3919	Trade, Tourism, Culture and Co-operative Development	Culture and Arts	3111401	Pre-feasibility, Feasibility and Appraisal Studies	Trainings	Training of county visual artists and culture based organizations to enhance their skills and knowledge to contribute to sustainable cultural tourism	500,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	General Administration and Policy development and implementation	3110599	Other infrastructure and civil works	Renovations	Renovations of offices at the at HQS and sub-county offices.The offices at the subcounty are dire need of renovation this is to improve the work environment	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	General Administration and Policy development and implementation	3110599	Other infrastructure and civil works	Repairs	Completion of secured weights and Measures Store to hold valuable, to include shelves and strong safes and a strongroom. The first phase is done the Department want to Complete and equip the storage unit with shelves. Repair of offices and toilet blocks in the Department	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Tourism Development	2210505	Trade Shows and Exhibitions	Celebrations	Tourism and cultural festival , Scouts Founder's Day, World Tourism day Celebrations, Mr. &Miss tourism pageant , Dedan Kimathi Commemoration Day any other National Celebrations/ Exhibitions	3,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3919	Trade, Tourism, Culture and Co-operative Development	Tourism Development	3110599	Other infrastructure and civil works	Ablution block	Ablution block at Ndomboche Tourism site	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Tourism Development	3111002	Purchase of Computers, Printers and other IT Equipment	Mapping of sites	Digital mapping for Tourism and cultural sites	500,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Trade Development	2210505	Trade Shows and Exhibitions	Trade Fairs	Organize county Trade fair and investor conference and Participation in trade fair and exhibitions to promote value addition and facilitation and to market the county as the Investor destination of choice- and other related trade fairs	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Trade Development	2211305	Contracted Guards and Cleaning Services	For Cleaning & Securing Offices and Major Markets	For Cleaning & Securing Offices and Major Markets	4,500,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Trade Development	2640599	Other Capital Grants and Trans	CAIP	Construction of an industrial park	150,000,000	CGN	2026-2027	Countywide	Departmental	New
3919	Trade, Tourism, Culture and Co-operative Development	Trade Development	3110302	Refurbishment of Non-	Karatina Market Roofing	Karatina Market Roofing	3,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Residential Buildings								
3919	Trade, Tourism, Culture and Co-operative Development	Trade Development	3111401	Pre-feasibility, Feasibility and Appraisal Studies	Prefesibility studies	Prefesibility study for CAIPS. Sensitization, awareness creation on Fair trade Practices and entrepreneurship- Training on affordable financing to SMEs- Enterprises Development. Training of Staff on emerging issues in finance. conduct survey on the msems ,mapping of investment opportunities in Nyeri county, development of the trade policies	1,000,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	Administration	2640599	Other Capital Grants and Trans	Training	Training of Boda boda Riders	4,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New
3920	Education, Training and Devolution	Administration	3110302	Refurbishment of Non-Residential Buildings	Refurbishment of buildings	for reinforcement of office doors, windows curtain upgrading of office secretaries lounge	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	Administration	3111002	Purchase of Computers, Printers and other IT Equipment	Purchase of printer and laptops	Purchase of printer and laptops	1,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3920	Education, Training and Devolution	Devolution	3110299	Construction of Buildings - Ot	KDSP 11	Investment grant (Level 2 Grant) to finance investments to support service delivery	352,500,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Construction of ECDE ablution block	Construction of ECDE ablution block at Hubuini ECDE	700,000	CGN	2026/27	Wamagana	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Construction of ECDE ablution block	Construction of ECDE ablution block at Wamagana ECDE	700,000	CGN	2026/27	Wamagana	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Construction of ECDE ablution block	Construction of ECDE ablution block at Karangia ECDE	700,000	CGN	2026/27	Wamagana	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Construction of Muirungi ECDE Classroom	3,000,000	CGN	2026/27	Chinga	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Kairia ECDE	1,000,000	CGN	2026/27	Karima	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Construction of ECDE ablution block	Construction of ECDE ablution block at Njatheini ECDE Center	1,000,000	CGN	2026/27	Ruguru	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Construction of an ECDE Classroom	2,000,000	CGN	2026/27	Mugunda	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Construction of an ECDE Classroom	2,000,000	CGN	2026/27	Mahiga	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Construction of Fernedis ECDE	2,000,000	CGN	2026/27	Endarasha Mwiyo	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	ECDE	Renovation of ECDE's	1,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Construction of ECDE ablution block	Construction of an ECDE ablution block at Karatina Urban School	800,000	CGN	2026/27	Karatina Town	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3110299	Construction of Buildings - Ot	Ongoing works	Ongoing works	16,150,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3920	Education, Training and Devolution	ECDE	3111109	Purchase of Educational Aids and other Related Equipment	ECDE	Purchase of playing materials for ECDE's	600,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New
3920	Education, Training and Devolution	ECDE	3111109	Purchase of Educational Aids and Related Equipment	Education aids	Education aids	5,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3920	Education, Training and Devolution	Yps	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Shoe heel lasting machine	purchase of shoe heel lasting machine for Rukira vtc	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	Yps	2211006	Purchase of Workshop Tools, Spares and Small Equipment	Tools in various vtc	Tools in various vtc	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	Yps	2640599	Other Capital Grants and Trans	Grant to support training in VTCs	Grant to support training in VTCs	15,000,000	CGN	2026-2027	Countywide	Departmental	New
3920	Education, Training and Devolution	Yps	3110299	Construction of Buildings - Ot	VTC	Construction Works at Ndimaini VTC	2,100,000	CGN	2026/27	Konyu	Ward Specific	New
3920	Education, Training and Devolution	Yps	3110299	Construction of Buildings - Ot	VTC	Construction of VTC	2,000,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New
3920	Education, Training and Devolution	Yps	3110299	Construction of Buildings - Ot	Ongoing works	Ongoing works	4,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3920	Education, Training and Devolution	Yps	3111109	Purchase of Educational Aids and other	VTC	Purchase of polytechnic equipment	1,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Related Equipment								
3920	Education, Training and Devolution	Yps	3111109	Purchase of Educational Aids and Related Equipment	VTC equipment's & Exam materials	For purchase of VTC equipment's & Exam materials	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Climate Change	2640599	Other Capital Grants and Trans	CCRI	Conditional grant for climate change program (Level II) - CCRI	125,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Climate Change	2640599	Other Capital Grants and Trans	CCRI	N.B: 3% of the total development budget less conditional grants must be allocated to the climate change fund as counter funding to the CCRI grant and administration cost for the fund Estimate projection undertake based on FY 25/26 Need to ensure that projects meet the 20% minimum allocation to the 3 sectors (Agric, Water, Env)	75,009,695	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Environment and Natural Resources	2211310	Contracted Professional Services	EIAs/EAs	Environment Impact Assessment /Environmental Audits	1,500,000	CGN	2026-2027	Countywide	Departmental	New

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3921	Water, Environment and Climate Change	Environment and Natural Resources	3111305	Purchase of tree seeds and seedlings	County Greening	County Greening (purchase of fruit tree seedlings for institutions and households), The department intends to support community groups undertaking tree nurseries establishment	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Environment and Natural Resources	3111401	Pre-feasibility, Feasibility and Appraisal Studies	Celebrations	Promotion of environmental management through celebration of environmental days (WED, WWD, IDF and WWD)	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Water Headquarters	2640599	Other Capital Grants and Trans	Water connectivity meter	Transfer to OMWASCO	2,000,000	CGN	2026/27	Karima	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	2640599	Other Capital Grants and Trans	Water connectivity meter	Transfer to OMWASCO	500,000	CGN	2026/27	Rugi	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	2640599	Other Capital Grants and Trans	Water connections	Water connections	4,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Water Headquarters	2640599	Other Capital Grants and Trans	Water connections	Transfer to NYEWASCO	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies	Water Project	Supporting water projects	2,000,000	CGN	2026/27	Mweiga	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				and sewerage								
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Construction of 225m3	4,500,000	CGN	2026/27	Kabaru	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Water projects	3,000,000	CGN	2026/27	Konyu	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	West Magutu Water Project	1,500,000	CGN	2026/27	Magutu	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Mid West Magutu Water Project	2,000,000	CGN	2026/27	Magutu	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Construction of Kiirungi Irrigation water intake at Ruarai Factory and Igutha Water Projects	2,000,000	CGN	2026/27	Gikondi	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Supply of water to Kiyu	2,000,000	CGN	2026/27	Karima	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Water Connectivity	2,000,000	CGN	2026/27	Mugunda	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Water Connectivity	4,000,000	CGN	2026/27	Iriaini Mathira	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Water Connectivity	4,400,000	CGN	2026/27	Thegu River	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Water Project	Water Connectivity	2,000,000	CGN	2026/27	Mahiga	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110504	Other infrastructure and civil works	Borehole	Rehabilitation of boreholes	1,000,000	CGN	2026/27	Endarasha Mwiyo	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Kariithi and Lower Magutu Water Project	Water Connectivity	2,500,000	CGN	2026/27	Karatina Town	Ward Specific	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Dam liners and irrigation kits	Procurement and distribution of dam liners and irrigation kits	5,000,000	CGN	2026-2027	Countywide	Departmental	New
3921	Water, Environment and Climate Change	Water Headquarters	3110502	Water supplies and sewerage	Ongoing works	Ongoing works	10,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3921	Water, Environment and Climate Change	Water Headquarters	3110504	Other infrastructure and civil works	Ongoing works	Ongoing works	24,938,429	CGN	2026-2027	Countywide	Departmental	Ongoing Works

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3922	County Assembly	County Assembly	3110302	Refurbishment of Non-Residential Buildings	Refurbishment works - offices & chambers	Refurbishment works - offices & chambers	20,000,000	CGN	2026-2027	Countywide	Departmental	New
3922	County Assembly	County Assembly	3111504	Other Infrastructure and civil works	Perimeter fence, landscaping works, cabros etc.	Perimeter fence, landscaping works, cabros etc.	30,000,000	CGN	2026-2027	Countywide	Departmental	New
3923	County Public Service Board	County Public Service Board	3110504	Other Infrastructure and Civil Works	Completion of ongoing works	Completion of ongoing works	3,500,000	CGN	2026-2027	Countywide	Departmental	New
3923	County Public Service Board	County Public Service Board	3110504	Other Infrastructure and Civil Works	Completion of ongoing works	Recruitment System	3,000,000	CGN	2026-2027	Countywide	Departmental	New
3923	County Public Service Board	County Public Service Board	3111001	Purchase of Office Furniture and Fittings	Equipping the board offices	Equipping the board offices	1,500,000	CGN	2026-2027	Countywide	Departmental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Energy	2211305	Contracted Guards and Cleaning Services	Contracted Guards Services and Cleaning Services	Provision of Contracted Guards Services and Cleaning Services for Energy Offices	4,073,220	CGN	2026-2027	Countywide	Departmental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Energy	3110504	Other Infrastructure and Civil Works	streetlight bills	Payment for streetlight bills for county streetlights	120,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Energy	3110599	Other Infrastructu re and Civil Works	Streetlight mapping	Streetlight mapping and purchase of electrical materials	19,000,000	CGN	2026- 2027	Countywide	Departm ental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Energy	3111504	Other Infrastructu re and civil works	Ongoing works	Ongoing works	30,000,000	CGN	2026- 2027	Countywide	Departm ental	Ongoin g Works
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110302	Refurbishm ent of Non- Residential Buildings	Refurbishment	Refurbishment of offices and Construction of walkways	5,000,000	CGN	2026- 2027	Countywide	Departm ental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110402	Access roads	Ongoing works	Ongoing works	35,000,000	CGN	2026- 2027	Countywide	Departm ental	Ongoin g Works
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110499	Constructio n of Roads - Other	Roads construction	Construction of Roads	5,000,000	CGN	2026- 2027	Countywide	Departm ental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110501	Bridges	Ongoing works	Ongoing works	3,769,022	CGN	2026- 2027	Countywide	Departm ental	Ongoin g Works
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110504	Other Infrastructu re and civil works	Fuel,Murram, Oil and Lubricants,tyres for road maintenance	Fuel,Murram, Oil and Lubricants,tyres for road maintenance	27,094,000	CGN	2026- 2027	Countywide	Departm ental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3110599	Other Infrastructu re and Civil Works	Hire of Machinery	Hire of Machinery from the State Department of Mechanical Services	1,000,000	CGN	2026- 2027	Countywide	Departm ental	New
3924	Roads,Transport,Pu blic Works, Infrastructure and Energy	Roads Headquarter s	3111201	Overhaul of Plant, Machinery and Equipment	Machinery maintenance	Repair and Maintenance of plants and machinery	15,000,000	CGN	2026- 2027	Countywide	Departm ental	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	4,000,000	CGN	2026/27	Mweiga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	1,000,000	CGN	2026/27	Wamagana	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,000,000	CGN	2026/27	Kabaru	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	4,400,000	CGN	2026/27	Mukurwe-ini West	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and	Streetlights	Installation of streetlights at Githwariga, Giacha, Mwenge, Lower Chorong'l and Kiamunyi	2,000,000	CGN	2026/27	Ruring'u	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Civil Works								
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,000,000	CGN	2026/27	Chinga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	1,500,000	CGN	2026/27	Konyu	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	1,500,000	CGN	2026/27	Naromoru Kiamathaga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	2,000,000	CGN	2026/27	Magutu	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	1,500,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights at Watuka, Embaringo and Charity Towns	600,000	CGN	2026/27	Gatarakwa	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	5,000,000	CGN	2026/27	Kiganjo Mathari	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Steetlights	5,000,000	CGN	2026/27	Gatitu Muruguru	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	2,000,000	CGN	2026/27	Karima	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Repair and Maintenance	500,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of Streetlights	3,000,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	1,000,000	CGN	2026/27	Ruguru	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and	Streetlights	Installation of streetlights	1,000,000	CGN	2026/27	Rware	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Civil Works								
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	1,000,000	CGN	2026/27	Mugunda	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,200,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	3,700,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Maintenance	300,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,000,000	CGN	2026/27	Mukurwe-ini Central	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	3,000,000	CGN	2026/27	Iriaini Mathira	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,000,000	CGN	2026/27	Mahiga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	3,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Energy	3111504	Other Infrastructu re and Civil Works	Streetlights	Installation of streetlights	2,500,000	CGN	2026/27	Karatina Town	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	4,000,000	CGN	2026/27	Mweiga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Mbaa - ini to Kianderi Rd	2,000,000	CGN	2026/27	Wamagana	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kianjogu Karaihu	3,000,000	CGN	2026/27	Wamagana	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kaiguri Gwa Karuga	1,000,000	CGN	2026/27	Wamagana	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kihuro rd	2,000,000	CGN	2026/27	Wamagana	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kanyamati	2,400,000	CGN	2026/27	Wamagana	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	2,500,000	CGN	2026/27	Kabaru	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	4,000,000	CGN	2026/27	Mukurwe-ini West	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kinyumu Tambaya Rd	3,000,000	CGN	2026/27	Mukurwe-ini West	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	13,000,000	CGN	2026/27	Gakawa	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	2,500,000	CGN	2026/27	Chinga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	4,600,000	CGN	2026/27	Naromoru Kiamathaga	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	3,000,000	CGN	2026/27	Magutu	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kiritu Rd	1,600,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Mutathiini Rd	2,000,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Kiriko Gichira	1,500,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	4,400,000	CGN	2026/27	Aguthi Gaaki	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming of Manoro roads, Muti - Umwe - Bellevue Rd.	7,000,000	CGN	2026/27	Gatarakwa	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Gravelling of Manguro - Kiariua rd, kaharo - Kambogo Rd, Kaharo - Miigua Rd, Gakira - Kamutitu Rd, Wamuhoro - Nyakahuho Rd and Gitundu rd, Mbari ya Migwi Rd, Mikinduini to Karima	2,000,000	CGN	2026/27	Gikondi	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	3,000,000	CGN	2026/27	Karima	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Concreting	Wamatha Rd	2,000,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Concreting	Mihuti - Munore Rd	1,000,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Concreting	Ituraini Rd	1,000,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Concreting	Kiguru Rd	2,000,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Maintenance	600,000	CGN	2026/27	Rugi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	2,400,000	CGN	2026/27	Ruguru	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	4,000,000	CGN	2026/27	Mugunda	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	2,500,000	CGN	2026/27	Mukurwe-ini Central	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	8,100,000	CGN	2026/27	Mukurwe-ini Central	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	9,000,000	CGN	2026/27	Thegu River	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	6,400,000	CGN	2026/27	Mahiga	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	6,000,000	CGN	2026/27	Endarasha Mwiyogo	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	2,000,000	CGN	2026/27	Dedan Kimathi	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Murraming	8,200,000	CGN	2026/27	Karatina Town	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110402	Access roads	Access roads	Grading and Maintenance	3,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Public Works,Infrastructure and Energy	Roads Headquarters	3110501	Bridges	Culverts	Jambo Zaina Box Culvert	4,000,000	CGN	2026/27	Kabaru	Ward Specific	New
3924	Roads,Transport,Public Works,Infrastructure and Energy	Roads Headquarters	3110501	Bridges	Bridge	construction of bridges and culverts	2,000,000	CGN	2026/27	Naromoru Kiamathaga	Ward Specific	New
3924	Roads,Transport,Public Works,Infrastructure and Energy	Roads Headquarters	3110501	Bridges	Box culvert	Installation of Culverts	500,000	CGN	2026/27	Mugunda	Ward Specific	New
3924	Roads, Transport,Public Works, Infrastructure and Energy	Roads Headquarters	3110501	Bridges	Drainage	improvement of drainage system	5,000,000	CGN	2026/27	Iriaini Othaya	Ward Specific	New
3924	Roads,Transport,Public Works, Infrastructure and Energy	Roads Headquarters	3110501	Bridges	Culverts	Installation of culverts	500,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3924	Roads,Transport,Public Works,Infrastructure and Energy	Roads Headquarters	3110599	Other Infrastructure and Civil Works	Hire of Machinery	Transfer to Mechanical Department	2,000,000	CGN	2026/27	Konyu	Ward Specific	New
3924	Roads,Transport,Public Works,Infrastructure and Energy	Roads Headquarters	3110599	Other Infrastructure and Civil Works	Hire of Machinery	Transfer to Mechanical Department	1,000,000	CGN	2026/27	Naromoru Kiamathaga	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110599	Other Infrastructu re and Civil Works	Hire of Machinery	Transfer to Mechanical Department	1,500,000	CGN	2026/27	Mugunda	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110599	Other Infrastructu re and Civil Works	Hire of Machinery	Transfer to Mechanical Department	3,000,000	CGN	2026/27	Iriaini Mathira	Ward Specific	New
3924	Roads,Transport,Pu blic Works,Infrastructur e and Energy	Roads Headquarter s	3110599	Other Infrastructu re and Civil Works	Hire of Machinery	Transfer to Mechanical Department	1,000,000	CGN	2026/27	Kirimukuyu	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	2640503	Other Capital Grants and Transfers	KUSP II - Infrastructure Development	KUSP II - Infrastructure Development	78,434,342	CGN	2026- 2027	Countywide	Departm ental	New
3927	Nyeri Municipality	Nyeri Municipality	2640599	Other Capital Grants and Trans	KUSP II - Capacity Building	KUSP II - Capacity Building	36,750,000	CGN	2026- 2027	Countywide	Departm ental	New
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Access roads	Grading and gravelling of Skuta Feeder, Kiamwathi and Chorong'i Feeder Roads	4,500,000	CGN	2026/27	Ruring'u	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Tarmacking	Kihuyo and Nyarugumu	9,000,000	CGN	2026/27	Kiganjo Mathari	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Access roads	Upgrading and murraming	5,000,000	CGN	2026/27	Gatitu Muruguru	Ward Specific	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Access roads	Tarmacking	10,000,000	CGN	2026/27	Rware	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Access roads	Grading and Murraming	2,000,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110402	Access roads	Ongoing works	Ongoing works	11,600,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3927	Nyeri Municipality	Nyeri Municipality	3110501	Bridges	Ongoing works	Ongoing works	5,112,500	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3927	Nyeri Municipality	Nyeri Municipality	3110504	Other Infrastructure and Civil Works	Drainages	Rehabilitation and maintenance of drainages within Nyeri Municipality	10,250,000	CGN	2026-2027	Countywide	Departmental	New
3927	Nyeri Municipality	Nyeri Municipality	3110504	Other Infrastructure and Civil Works	Ongoing works	Ongoing works	10,000,000	CGN	2026-2027	Countywide	Departmental	Ongoing Works
3927	Nyeri Municipality	Nyeri Municipality	3110599	Other Infrastructure and Civil Works	Hire of Machinery	Transfer to Mechanical Department	2,500,000	CGN	2026/27	Rware	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110599	Other Infrastructure and Civil Works	Hire of Machinery	Transfer to Mechanical Department	3,500,000	CGN	2026/27	Kamakwa Mukaro	Ward Specific	New
3927	Nyeri Municipality	Nyeri Municipality	3110599	Other Infrastructure and	Solid waste management	Solid waste management; Fuel for	23,000,000	CGN	2026-2027	Countywide	Departmental	New

Department Code	Implementing Department	Spending Unit	Vote	Description	Project/Program Name Title	Description of the Project	Estimated Budget amount (Kshs.)	Source of Funds	Timeframe	Location of the Project (Ward)	Nature	Status of the Project
				Civil Works		Garbage collection trucks-						
3927	Nyeri Municipality	Nyeri Municipality	3110599	Other Infrastructure and Civil Works	Solid waste management	Maintenance of garbage collection vehicles	6,218,875	CGN	2026-2027	Countywide	Departmental	New
3927	Nyeri Municipality	Nyeri Municipality	3111120	Purch. of Specialised Plant. -	Skip bins	Purchase of 16 refuse skip bins, repair of the skip bins	9,550,000	CGN	2026-2027	Countywide	Departmental	New
3927	Nyeri Municipality	Nyeri Municipality	3111120	Purch. of Specialised Plant. -	Skip loader truck	purchase of skip loader truck	23,000,000	CGN	2026-2027	Countywide	Departmental	New
3927	Nyeri Municipality	Nyeri Municipality	3111504	Other Infrastructure and Civil Works	Field Marshal Muthoni Kirima Transport Termini;	Maintenance of Field Marshal Muthoni Kirima Transport Termini; (contracted guards, utilities; water and electricity, ground maintenance)	9,252,917	CGN	2026-2027	Countywide	Departmental	New

Appendix 5: Highlights Of Inputs as Collected Per Subcounty

APPROVED

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYERI

Budget Estimates FY 2026/27 and Medium-Term Expenditure Framework 2026/27-2028/29 Public Participation Report

APRIL, 2026

Introduction

The County Government of Nyeri initiated a comprehensive public participation process as part of the development and review of the Draft Budget Estimates financial year 2026/27 and the Medium-Term Expenditure Framework (MTEF) Budget Estimates for the fiscal years 2026/2027 to 2028/2029. This initiative underscores the county government's commitment to inclusive governance and the principles of public accountability and transparency. The process aimed to gather input, suggestions, and insights from the residents of Nyeri County to ensure that the fiscal planning and budgetary allocations reflect the community's needs and priorities.

In line with this, the county scheduled a public forum on April 27th, 2026, in Nyeri Central at the Cultural Centre. This forum represented a critical opportunity for stakeholders, including residents, business owners, civil society organizations, and other interested parties, to contribute to the shaping of the county's budgetary priorities for the upcoming year. In collecting the opinions, the county government emphasized that all proposals and submissions must be in aligned with the Annual Development Plan (ADP) and the County Integrated Development Plan (CIDP), in an effort to ensure that the budgeting process is strategically aligned with the county's long-term development goals.

Participants were also encouraged to make submissions in writing directly to the County Treasury. With regard to this, the county provided contact information to facilitate this process, ensuring that all community members have the opportunity to participate and contribute to the fiscal planning process.

This report aims to document the public participation process, capturing the range of inputs received, as well as the key themes and priorities identified by the community. The report will serve as a vital tool for the County Government of Nyeri in making informed decisions that reflect the collective aspirations and needs of its residents, thereby fostering sustainable development and enhancing the quality of life within the county. Subsequently, the views from this forum have been collated as listed below (Scanned Copies attached):

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Kieni West	Mugunda	Water, Environment and Climate Change	Water Project	Drilling of boreholes at Bellevue, Githura, Nairutia, Kamwanya, Kamiruri, Mbirithi, Kiambogo and Kiahuko, Renovation of Kabendera borehole, upgrading water distribution intakes at Gatarakwa-Mugunda line, Rehabilitation of Mugunda ward boreholes and dams, Njoguini Treetops rehabilitation and Rehabilitation of dams to provide water for irrigation	Physical
Kieni West	Mugunda	Gender, Youth, Sports and Social Services	Youth Empowerment	Empowerment of youth and community groups and construction of an ICT Hub at Nairutia	Physical
Mathira East	Karatina	Trade, Tourism, Culture and Cooperative Development	Ndurutu Factory	Construction of metallic drying tables for Ndurutu factory- 100 ft*5 ft metallic skin drying tables and 75 ft*5 ft metallic drying tables	Physical
Mukurweini	Mukurweini West	Health Services and Public Health	Kaheti Dispensary	Increased budgetary allocation for Kaheti dispensary	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Feeder Roads	Upgrading of all feeder roads	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Murraming	Murraming of the main road from Mwenji Primary to Mwenji village (Gathunuka)	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Road Maintenance	Bush clearing and maintenance of Mwenji main road from the church/primary school to Gathunuka	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Upgrading of Roads	Upgrading of the road linking Mathari Shopping Centre to Nyeri Hill	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Drainage Systems	Inquiry on whether road construction contractors are also required to construct drainage systems.	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Murraming	Murraming of Maharu to Mukimia (Kihuyo-Kamwenja) road	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Upgrading of Roads	Upgrading Gladstone-Sudan Road	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Bridge Construction	Construction of a bridge linking Mwenji village (Gathuka) and Kihuyo	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of a solar-powered high-mast at Mwenji Village, with provision for the addition of more	Physical
Nyeri Central	Kiganjo/Mathari	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of streetlights from Kirichu town towards Marua Road	Physical
Nyeri Central	Kiganjo/Mathari	Education, Training and Devolution	ECDE Centre	Renovation of the Mwenji village ECDE centre and recruitment of an ECDE teacher	Physical
Nyeri Central	Kiganjo/Mathari	Gender, Youth, Sports and Social Services	Youth Empowerment	Consideration for the inclusion of youth from Mwenji Village in county games and sports programs.	Physical
Nyeri Central	Kiganjo/Mathari	Gender, Youth, Sports and Social Services	Groups Empowerment	Empowerment of groups from Mwenji village	Physical
Nyeri Central	Kiganjo/Mathari	Gender, Youth, Sports and Social Services	Social Hall	Construction of a community social hall and ablution block	Physical
Nyeri Central	Kiganjo/Mathari	Gender, Youth, Sports and Social Services	Social Hall	Provision of one social hall for every ward	Physical
Nyeri Central	Kiganjo/Mathari	Lands, Physical Planning, Housing and Urban Development	Surveying	Issuance of title deeds to Mwenji Village residents to formalize land ownership.	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kiganjo/Mathari	Lands, Physical Planning, Housing and Urban Development	Surveying	Issuance of title deeds to Kirichu village residents	Physical
Nyeri Central	Kiganjo/Mathari	Health Services and Public Health	Community Health Promoters	Recruitment of additional CHPs at Mwenji village to enhance the coverage and delivery of health services.	Physical
Nyeri Central	Kiganjo/Mathari	Health Services and Public Health	Kirichu Dispensary	Relocation of Kirichu Dispensary, which is currently situated within the cattle dip grounds	Physical
Nyeri Central	Kiganjo/Mathari	Health Services and Public Health	Cemetery	Inquiry on the department's plans regarding the Kirichu village cemetery, which is currently full	Physical
Nyeri Central	Kiganjo/Mathari	Health Services and Public Health	Ndurutu Dispensary	Consideration of upgrading Ndurutu Dispensary into a referral hospital	Physical
Nyeri Central	Kiganjo/Mathari	Water, Environment and Climate Change	Water Project	Request for information regarding the proposed plans for the Waugi Kanuna Water Project.	Physical
Nyeri Central	Gatitu/Muruguru	Lands, Physical Planning, Housing and Urban Development	Land and Surveying	Inquiry on the County's plans and budget allocation regarding the utilization of the idle public land at Kiamuiru lower part	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	CCTV Installation	Installation of CCTVs around Kiamuiru for enhancement of security	Physical
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Drainage Systems	Upgrading of the drainage systems at Muruguru shopping centre	Physical
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Upgrading of Roads	Upgrading of access roads at Muruguru shopping centre and at Wagachangi Githiru	Physical
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Tarmacking of roads and drainage systems	Tarmacking of the roads around Marua shopping centre and upgrading the drainage systems	Physical
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Murraming	Murraming of the Gatitu National Oil Road, Kienje/ACK Road and Thuta Road	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of streetlights at Gatitu National Oil Road, Murugis Road, streetlights along the hospital areas, Marua Secondary, Kambora Road, Githiru Road, Thunguma-Kagayu Road and maintenance of streetlights at Micha-Riamukurwe-Giathaitiru Road	Physical
Nyeri Central	Gatitu/Muruguru	Roads, Transport, Public Works, Infrastructure and Energy	Bridges	Maintenance of the bridge at Kwa Muikamba	Physical
Nyeri Central	Gatitu/Muruguru	Education, Training and Devolution	Education Support	Bursary for needy students	Physical
Nyeri Central	Gatitu/Muruguru	Agriculture, Livestock and Aquaculture Development	Agriculture-Seedlings	Provision of maize, beans, potatoes, coffee, avocado and macadamia seedlings	Physical
Nyeri Central	Ruringu	Education, Training and Devolution	Debate Sponsorship	Inquiry on whether the county can provide funding support for the county's top national debate champion from Bishop Gatimu Ngandu Girls to participate in international forums and engagements in countries such as Qatar, the United States of America, China, Tanzania, and South Africa	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Ruringu	Water, Environment and Climate Change	Water Projects	Supply of water from Kanoga, Kiunyu, and Ithenguri dams to elevated storage tanks for subsequent controlled release downstream to benefit residents of Ruringu and neighbouring ward	Physical
Nyeri Central	Ruringu	Water, Environment and Climate Change	Water Projects	Provision of budgetary allocation for irrigation activities at Kanoga, Kiunyu and Ithenguri dams	Physical
Nyeri Central	Ruringu	Health Services and Public Health	Medical Supplies	Supply of adequate medical commodities to health facilities across the County and provision of support to address challenges affecting SHA on medical supplies	Physical
Nyeri Central	Ruringu	Agriculture, Livestock and Aquaculture Development	Agriculture-Seedlings	Inquiry on possible support mechanisms for the donation of approximately 2,000 avocado seedlings	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Establishment of recording studios, both audio and visual at the County Level for creation of jobs and generation of income	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Creation of digital hubs for training on musical instruments	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Investment in film productions through construction of modern cinema halls with modern lightings for generation of income to the content creators	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Provision of musical equipment's through grants	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Provision of grants for groups and seed funding for creative content businesses	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Support countywide signature events such as Nyeri Modern Culture annual performing arts festivals, County creative Awards and Film and Creative Expo.	Physical
Countywide	Countywide	Trade, Tourism, Culture and Cooperative Development	Culture and Arts	Facilitate artists in acquisition of license for Content Service Provider (CSP) annual payment of 80k and copyright registration of Kecobo and Collective management enrolment payment of 800k	Physical
Nyeri Central	Rware	County Public Service and Solid Waste Management	Stray Livestock	Inquiry on the existing or proposed measures to address the issue of stray pigs and goats loitering within the town	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Rware	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of streetlights at the MOW area	Physical
Nyeri Central	Rware	Roads, Transport, Public Works, Infrastructure and Energy	Tarmacking and Murraming of Roads	Tarmacking/Murraming of the Asian Quarters Road off the County Referral Hospital outpatient gate	Physical
Nyeri Central	Kamakwa/Mukaro	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Maintenance of streetlights at Tetu market near the Subchief's Office	Physical
Nyeri Central	Kamakwa/Mukaro	Roads, Transport, Public Works, Infrastructure and Energy	Tarmacking	Tarmacking of the Kibaara-Kinunga Road	Physical
Nyeri Central	Kamakwa/Mukaro	Water, Environment and Climate Change	Huhoini-Mukaro Water Project	Provision of water for irrigation	Physical
Nyeri Central	Kamakwa/Mukaro	Agriculture, Livestock and Aquaculture Development	Livestock Breed	Provision of chicks for empowerment to the Munungaini business community	Physical
Nyeri Central	Kamakwa/Mukaro	Gender, Youth, Sports and Social Services	Sports	Provision of footballs for 17 players	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kamakwa/Mukaro	Education, Training and Devolution	Education Support	Bursary for needy college and university students	Physical
Nyeri Central	Kamakwa/Mukaro	Lands, Physical Planning, Housing and Urban Development	Surveying	Issuance of title deeds to some residents of Kihatha village extended group	Physical
Nyeri Central	Kamakwa/Mukaro	County Public Service and Solid Waste Management	Solid Waste Management	Provision of skip bins at Paradise area, behind Carrymore supermarket, Baraka Entrance along Federal -Gitathini Road and Savanna area, Kamuyu trading centre and Jericho	Physical
Nyeri Central	Kamakwa/Mukaro	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation, rehabilitation and upgrading of streetlights along Federal Academy to Garage area access road, Federal-Gitathini access road, Savannah area access road, Kamakwa Nursery-Carrymore supermarket-Kamakwa catholic church, Kwa Nyawira-Gitathini access road, Baden Powel road-Pembe Tatu-Wamuti access road, Kamakwa Catholic church-Kungu Maitu-Federal/Gitathini access road, Paradise-Muthaiga access road and Gitathini village	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kamakwa/Mukaro	Roads, Transport, Public Works, Infrastructure and Energy	Tarmacking	Tarmacking of Kamakwa Catholic Church via Kungu Maitu to Baraka Estate access road and Paradise-Muthaiga area access road	Physical
Nyeri Central	Kamakwa/Mukaro	Roads, Transport, Public Works, Infrastructure and Energy	Upgrading of Roads	Upgrading of Federal-Garage access road, Federal-Carrymore-Kamakwa Nursery access road, Kamuyu-Mrs Waithaka home access road, Kamuyu factory-Kamuyu Catholic access road, Gitathini-Kwa Nyawira access road and Opposite Kamakwa Catholic church-Hill view Academy access road	Physical
Nyeri Central	Kamakwa/Mukaro	Water, Environment and Climate Change	Sewer infrastructure	Extension and improvement of the sewer line infrastructure for Kamakwa residents	Physical
Nyeri Central	Kamakwa/Mukaro	Gender, Youth, Sports and Social Services	Social Hall	Construction of a social hall to support youth engagements, arts and cultural activities and economic empowerment	Physical
Nyeri Central	Kamakwa/Mukaro	Lands, Physical Planning, Housing and Urban Development	Procurement of public land for social amenities	Request for the County Government to procure a centrally located property for development of public amenities	Physical
Nyeri Central	Kamakwa/Mukaro	Gender, Youth, Sports and Social Services	Sports	Construction of a volleyball pitch	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Nyeri Central	Kamakwa/Mukaro	Trade, Tourism, Culture and Cooperative Development	Trade Facilities	Construction of a wholesale section adjacent to the Kamakwa market for disposal of farm produce	Physical
Tetu	Wamagana	Health Services and Public Health	Wamagana Hospital	Provision of additional funds for completion of the Wamagana Level IV hospital	Physical
Tetu	Wamagana	Lands, Physical Planning, Housing and Urban Development	Surveying	Issuance of title deeds to residents of Gachatha village for development of the plots	Physical
Tetu	Wamagana	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Maintenance and repair of streetlights within the ward	Physical
Tetu	Wamagana	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of solar powered streetlights with CCTV from Giakanja to Kiunyu to curb insecurity	Physical
Tetu	Wamagana	Roads, Transport, Public Works, Infrastructure and Energy	Murraming	Budget provision for murraming of roads, construction of drainages and clearing of bushes	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Tetu	Wamagana	Water, Environment and Climate Change	Wetland Encroachment	Proposal urging the County to halt encroachment on wetlands at Kiunyu Dam and consider developing a community wellness park, to be maintained by Green Tech Mazingira, aimed at enhancing environmental conservation, reducing insecurity, and addressing waste pollution	Physical
Tetu	Wamagana	County Public Service and Solid Waste Management	Solid Waste Management	Installation of 10 culvert-based dustbins around Kiunyu dam, to be maintained by Green Tech Mazingira CBO	Physical
Tetu	Dedan Kimathi	Trade, Tourism, Culture and Cooperative Development	Tourism	Development of Zaina Falls	Physical
Tetu	Dedan Kimathi	Agriculture, Livestock and Aquaculture Development	Agricultural Facilities	Installation of container fertilizer depots at Ihururu and Kigogoini centres	Physical
Tetu	Dedan Kimathi	Agriculture, Livestock and Aquaculture Development	Agriculture-Seedlings	Provision of certified maize seedlings	Physical
Tetu	Dedan Kimathi	Agriculture, Livestock and Aquaculture Development	Livestock Breed	Provision of chicks	Physical
Tetu	Dedan Kimathi	Education, Training and Devolution	ECDE Centres	Renovation of Gatumbiro, Nyamakuyu, Mwagayuini, Kirurumi and Githakwa ECDEs	Physical

SUB-COUNTY	WARD	DEPARTMENT	PROJECT	DESCRIPTION	NATURE OF PUBLIC PARTICIPATION
Tetu	Dedan Kimathi	Education, Training and Devolution	VTCs	Renovation of Githima and Gatumbiro Polytechnics	Physical
Tetu	Dedan Kimathi	Gender, Youth, Sports and Social Services	Merchandise	Provision of tents, chairs and other empowerment merchandise	Physical
Tetu	Dedan Kimathi	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of streetlights	Physical
Tetu	Dedan Kimathi	Roads, Transport, Public Works, Infrastructure and Energy	Roads	Construction of roads	Physical
Tetu	Dedan Kimathi	Health Services and Public Health	Health Centres	Renovation and expansion of Kiandere dispensary and Ihururu Level 4 and construction of an ablution block at Kiandere dispensary	Physical

Zephaniah Mbaka
Chief Officer

RUTUMA AMALGAMATED FARMERS COOPERATIVE SOCIETY LTD
P.O. BOX 1935,
KARATINA.

25th April 2026

To
County Executive
Member for Finance & ICT

Dear Sir

REF: PROPOSAL FOR METTALIC DRYING TABLES CONSTRUCTION.

The society proposal for construction of Metallic drying tables for Ndurutu factory with the following specifications:

- Metallic Skin drying tables 100 feet X 5 feet
- Metallic drying tables 75 feet X 5 feet

Yours faithfully,
For: Rutuma A.F.C.S.Ltd



JOHNAM MURIMI GATHUTHI
SECRETARY MANAGER

John Karimki Mwambi
0724960406

Mugunda Ward - Kieni West

Sub County	Ward	Department	Project	Description	Nature of Public Participation
Kieni West	Mugunda	Health Services	Health Facilities	Construction of laboratories at Kiambogo, Lamuria, Muthangira (Renovation), Construction of toilets at Bellevue field & Karemenu, Construction of Kiawara Level 4 hospital	Physical
Kieni West	Mugunda	Water, Environment and Climate Change	Water project	Drilling of boreholes at Bellevue, Githura, Nairutia, Kamwanya, Kamiruri, Mbirithi, Kiambogo & Kiahuko, Renovation of Kabendera borehole, Upgrading water distribution intakes at Gatarakwa-Mugunda line, Rehabilitation of Mugunda ward boreholes and dams - Ndoguni Treehouse rehabilitation - Rehabilitation of dams to provide water for irrigation	Physical
Kieni West	Mugunda	Water, Environment and Climate Change	Distribution of Pipes	Distribution of Pipes to existing boreholes at New city, Wang'ata	Physical
Kieni West	Mugunda	Roads, Transport, Public Works, Infrastructure and Energy	Road Construction	Grading and murraming of roads, Construction of Culverts & bridges	Physical
Kieni West	Mugunda	Roads, Transport, Public Works, Infrastructure and Energy	Streetlights	Installation of streetlights & high masts	Physical
Kieni West	Mugunda	Gender, Youth, Sports and Social Services	Youth empowerment	Empowerment of youth and community groups An ICT Hub at Nairutia	Physical
Kieni West	Mugunda	Agriculture, Livestock and Aquaculture Development	Livestock	Provision of livestock to groups and dam liners, Extension of modern farming technology (especially storage facilities)	Physical
Kieni West	Mugunda	Education, Training and Devolution	ECDE Centres	Construction of ECDE classes and toilets at Bellevue, Kiboya, Mugachi, Lavendar, Birisha 1, Komu. Completion of Kabendera ECDE & toilet, Adoption of a feeding programme in ECDE Centres	Physical
Kieni West	Mugunda	Education, Training and Devolution	ECDE Centres	Deployment of a teacher at Uhuru pre-school, Construction & renovation of Rundunguru ECDE	Physical

Kieni West	Mugunda	Trade, Tourism, Culture and Cooperative Development	Cooperatives development	Completion of Nairutia market phase 4 and toilets at Bellevue market, Bodaboda sheds	Physical
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07K522413 - Kamuk -



MEMORANDUM

To: The County Government of Nyeri

Date: 27th April 2026

Subject: Submission for the 2026–2027 Annual Development Plan (ADP)

PREAMBLE

We, the Kamakwa Plot and Business Owners, submit this memorandum pursuant to:

- **Article 10** of the Constitution of Kenya – National values and principles of governance.
- **Article 174** – Objects of devolution and promotion of self-governance.
- **Article 296(1)** – Public consultation, transparency, and openness in public administration.
- **Public Finance Management (PFM) Act, 2012** – Guiding the budget-making process and preparation of the Annual Development Plan (ADP).

In line with these provisions, we submit the following sector-based issues affecting Kamakwa Ward for inclusion in the 2026–2027 Annual Development Plan.

1. Department of Solid Waste Management

Due to the increasing population of tenants and businesses within Kamakwa, solid waste disposal has become a major challenge. To improve cleanliness, environmental safety, and general sanitation, Skip-Bins are urgently required in the following areas:

- Paradise Area – Opposite the Muthaiga entrance, including Njambi Plaza access road.
- Behind Carrymore Supermarket.
- Baraka Entrance – Along the Federal–Gitathini Road.
- Savanna Area. . Kamuyu Trading Centre and Jericho.

Additional Note: Previously, solid waste personnel was assigned to Kamakwa. Upon her retirement, no replacement has been done, leaving a gap in daily waste management.



Youth Groups should be considered on solid waste management

Community Commitment: With the provision of these skip-bins, solid waste management will no longer be solely a County Government responsibility. The Plot and Business Owners pledge to complement the County Government in ensuring proper, consistent, and efficient waste management.

2. Department of Roads, Transport, Public Works, Infrastructure and Energy

Streetlighting

Streetlighting is a key security measure that contributes to a safer and more sustainable neighbourhood, while supporting the Government's agenda of a 24-hour economy. As Plot and Business Owners, we recommend the installation, rehabilitation, and upgrading of streetlights in the following areas:

- Along Federal Academy to Garage Area Access Road (behind Modern Butchery) – 2 streetlights.
- Federal–Gitathini Access Road – Rehabilitation of existing streetlights and addition of 5 more.
- Savannah Area Access Road – From the main road (Baden Powell Road) to Karimi Waigwa.
- Kamakwa Nursery → Carrymore Supermarket → Kamakwa Catholic Church Access Road – 3 streetlights.
- Kwa Nyawira to Gitathini (Gichagi) Access Road – 4 streetlights.
- Baden Powell Road → Pember Tatu → Wamuti Access Road – Rehabilitation of existing streetlights and installation of 5 additional streetlights.
- Kamakwa Catholic Church → Kungu Maitu → Federal/Gitathini Access Road.
- Paradise → Muthaiga Access Road.

Gitathini village

Tarmacking

Kamakwa Catholic Church Via Kungu Maitu to Baraka Estate Access Road

Paradise to Muthaiga Area Access Road.

3. Department of Roads, Transport, Public Works, Infrastructure and Energy

Roads

To support mobility, safety, and economic activity within Kamakwa Ward, the following Access Roads are recommended for grading and improvement:



- A. Federal to Garage Access Road
- B. Federal to Carrymore via Kamakwa Nursery Access Road
- C. Kamuyu, Mrs. Waithaka's Home Access Road
- D. Kamuyu Factory to Kamuyu Catholic Access Road
- E. Gitathini to Kwa Nyawira Access Road
- F. Opposite Kamakwa Catholic Church to Hill View Academy Access Road

4. Department of Water, Environment and Climate Change

With the increased population in Muthaiga area, there is an urgent need to extend and improve the sewerline infrastructure. Proper sewer management will not only ensure hygiene and public health but also support sustainable development in the area.

Additionally, hosting the Nyeri Water and Sanitation Company plant within Kamakwa presents an opportunity for improved water services and infrastructure planning. We urge the County Government to consider this in the 2026–2027 ADP, ensuring that Kamakwa residents fully benefit from the water and sanitation services in proximity to the plant.

5. Department of Trade, Tourism, Culture and Cooperative Development in conjunction with the Department of Gender, Youth, and Social Services

- i. Kamakwa Ward hosts one of the prestigious medical colleges and accommodates a significant percentage of students from The Nyeri National Polytechnic, as well as local youths. Despite this, there is no dedicated social hall or youth/arts centre in the area.

We recommend the establishment of a **Social Hall** in Kamakwa to support:

- Youth engagement and development
- Arts and cultural activities
- Economic empowerment, as the creative and cultural industry remains one of the most profitable sectors.

Currently, youths and arts practitioners from Kamakwa feel left out, and this initiative will ensure equitable access to facilities and opportunities, while enhancing community cohesion and economic participation.

Request for County Procurement of Land for Public Amenities in Kamakwa Centre



The Plot and Business Owners Association within Kamakwa Centre wishes to formally request that the County Government considers procuring the centrally-located property currently available within Kamakwa Centre for the development of essential public amenities.

The area continues to experience rapid growth, yet it suffers from a shortage of critical government and community facilities. The proposed parcel of land provides an ideal opportunity for the County to invest in infrastructure that will directly benefit residents, business owners, and visitors.

We propose that the procured land be developed to host the following key amenities:

A modern Social Hall / Community Centre

For public meetings, youth programs, cultural activities, and community engagement.

A Police Station or Police Post

To enhance security within Kamakwa Centre and the surrounding estates.

A Ward Administrator's Office

To improve service delivery, coordination of County services, and accessibility of government functions.

Additional Government Offices

Including spaces for officers handling public works, business permits, environment, or social services to improve efficiency and reduce travel for residents

This investment will strengthen governance, enhance public safety, promote cohesion, and support the socio-economic development of Kamakwa Mukaro Ward.

Inclusion of a Volleyball Pitch in the ADP Draft

We also request the inclusion and prioritization of a volleyball pitch within the Annual Development Plan (ADP). The youth and sports groups within Kamakwa have expressed strong interest in structured recreational spaces. A volleyball pitch will:

Promote sports talent development

Provide a safe recreational space for youth

Enhance community engagement and reduce idleness

Support future sports competitions and ward-level leagues

The pitch can be integrated within the proposed public amenities area or an appropriate public open space within Kamakwa.

ii. Kamakwa Wholesale Market

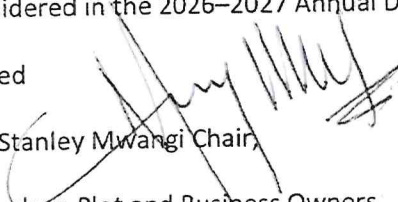
Construction of a wholesale section adjacent to the existing Kamakwa Market.

This will make it easy for disposal of farm produces in wholesale.

Conclusion

In line with the Constitution, we submit this memorandum on behalf of Kamakwa Plot and Business Owners to ensure that our community's concerns, priorities, and development needs are fully considered in the 2026–2027 Annual Development Plan.

Signed



Mr. Stanley Mwangi Chair,

Kamakwa Plot and Business Owners

Contact: 0723367744

TO:

FORUM:

DATE:

FROM:

COALITION:

SUBJECT:

CLASSIFICATION:

Department of Finance and Economic Planning, Nyeri County Government

Public Participation — Draft Programme Based Budget (PBB) 2026/27

27 April 2026

Nyeri Mental Health Advocates — comprising the Nyeri Youth Sector Working Group (NYSWG) and Kenya Counselling and Psychological Association, KCPA (Nyeri Members)

Mental Health Financing Advocacy Coalition (National CSO Formation; Secretariat: HERAF; Support: GHAI)

Formal Submission: Inclusion of a Dedicated Mental Health Budget Line in the Nyeri County Programme Based Budget 2026/27

Public Participation Submission — For the Record

1. Prefatory Note: Who We Are

This memo is submitted by the Nyeri Mental Health Advocates, a coalition of community-based actors under the National Mental Health Financing Advocacy Coalition presenting through two formally constituted formations:

Formation	Role in This Submission
Nyeri Youth Sector Working Group (NYSWG)	Lead advocacy body; represents youth across Nyeri County's 8 sub-counties. Initiated the petition that triggered this public participation process.
Kenya Counselling and Psychological Association, KCPA (Nyeri Members)	Professional mental health practitioners; provide clinical and technical grounding for the policy and financing demands raised in this memo.
Health Rights Advocacy Forum (HERAF)	Secretariat host, providing technical support to the coalition members including the Nyeri Youth Sector Working Group.

We present this submission as part of the Mental Health Financing Advocacy Coalition, a national formation of civil society organisations working to secure sustained public investment in mental health across all 47 counties. The Coalition's national secretariat is hosted by the Health Rights Advocacy Forum (HERAF), and its work is supported by the Global Health Advocacy Incubator (GHAI).

This is not merely a civil society wish-list. It is a data-backed, legally grounded and fiscally costed submission informed by the Nyeri County Costed Mental Health Action Plan 2023–2027, the Mental Health Financing Advocacy Coalition's national analysis, and the policy brief on legislative gaps prepared by the Nyeri Mental Health Advocates in April 2026.

2. Purpose of This Submission

The Nyeri Mental Health Advocates appear before this forum to make one primary ask:

That the Nyeri County Programme Based Budget 2026/27 include a dedicated mental health budget line, for the first time in the county's history, with a minimum allocation of KSh 92 million, representing approximately 3% of the county health budget (Kshs 3,059,412,248).

This ask is supported by three companion draft submissions that the Nyeri Mental Health Advocates have developed and hereby formally table:

- The Draft Investment Case for Mental Health in Nyeri County (April 2026), documenting the burden, evidence of return on investment and costed priorities from the 2023–2027 Action Plan.
- The Draft Policy Brief: Closing the Gap; Aligning Nyeri County Health Legislation with the National Mental Health Act 2023 (April 2026), identifying eight substantive legislative gaps and recommending urgent county legislative action.
- This Analytical Memo: Synthesising both documents for the specific context of the Programme Based Budget 2026/27 public participation.

3. The Context: A Decade of Neglect in a County Ready to Act

3.1 What the Numbers Tell Us

Nyeri County is not starting from zero. There is an existing mental health system, fragile, underfunded and overstretched, but present. The Nyeri County Referral Hospital recorded 7,737 psychiatric outpatient consultations in 2021 alone, against a workforce of just 37 mental health workers for a county population of 793,210. This translates to approximately one mental health worker for every 21,000 residents, a ratio that is untenable by any clinical standard.

More telling is what exists at the community level: little. There are few community-based mental health services. Few psychosocial support groups. Limited dedicated mental health data capture tools. No sub-county mental health focal persons. No Technical Working Groups. And no dedicated budget line.

3.2 The National Financing Tragedy

Kenya spends KSh 0.15 per capita on mental health against a WHO-recommended minimum of KSh 150, a thousand-fold gap. The country is among 28% of WHO member states that have no separate mental health budget (Sub National Level). Between 76 and 85 percent of people with severe mental disorders in low- and middle-income countries receive no treatment whatsoever.

Nyeri County replicates this national failure at the sub-national level. Mental health spending is absorbed into the general departmental budget with no visibility, no tracking and limited accountability. There is no way to know, because no data exists publicly, how much the county actually spends on mental health.

3.3 Why This Moment Is Different

Three convergent factors make FY2026/27 the moment for a decisive budget intervention:

- A costed plan exists. The Nyeri County Costed Mental Health Action Plan 2023–2027, developed with the County Department of Health in partnership with HERAF, Comic Relief and UK Aid, is gazetted, approved and ready for implementation. It simply requires funding and political will.
- A legal mandate is in force. The Mental Health (Amendment) Act 2023 imposes specific, non-optional obligations on county governments, including the requirement to allocate dedicated mental health funding in county budgets (Section 2D(1)(d)). Non-compliance is a legal exposure, not merely a policy gap.
- A petition from citizens triggered this very forum. The NYSWG's petition for public participation in the budget process, the first such engagement in approximately seven years, demonstrates the depth of community demand for accountability on this issue.

4. The Legal Mandate: Why the Budget Must Move

The Nyeri Mental Health Advocates note that this is not a discretionary request. The legal framework is unambiguous.

Legal Instrument	Obligation on Nyeri County Government
Constitution of Kenya, 2010 — Article 43(1)(a)	Every person has the right to the highest attainable standard of health. The Fourth Schedule assigns county governments responsibility for county health facilities and pharmacies.
Mental Health (Amendment) Act No. 27 of 2022 — Section 2D(1)(d)	County governments SHALL allocate funds necessary for mental health care in their annual budgets. This is a mandatory, not permissive, obligation.
Mental Health Act Cap. 248 — Section 2E	Every county government MUST establish a County Mental Health Council. Year-one budget estimate: KSh 140,000 for quarterly meetings.
Mental Health Act Cap. 248 — Section 2D(1)(a)	County governments must provide dedicated mental health outpatient clinics at Level 2–5 facilities across all sub-counties.
Mental Health Act Cap. 248 — Section 2D(1)(b)	County governments must provide community-based care and treatment programmes. Currently: Few exist in Nyeri.
Mental Health Act Cap. 248 — Section 9D	Mental health facilities must submit monthly reports to both the Kenya Board of Mental Health and the county executive. This requires county MH data capture infrastructure.
Public Finance Management Act, 2012 — Section 15(2)(c)	County budgets must reflect constitutional rights obligations and equity considerations. Mental health as a right requires budget visibility.

It should also be noted that the Nyeri County Health Services Act, 2015 and the Nyeri County Health Services Fund Act, 2021, the county's primary health legislative instruments, contain no dedicated mental health provisions. A companion policy brief tabled alongside this memo identifies eight substantive legislative gaps requiring urgent county legislative action. The absence of a budget line both reflects and perpetuates this legislative vacuum.

5. The Eight Legislative Gaps: A Financing Lens

The policy brief prepared by the Nyeri Mental Health Advocates identifies eight areas where Nyeri County's existing legislation fails to domesticate the national Mental Health Act 2023. Each gap has a direct financing implication for the PBB 2026/27:

Legislative Gap	National Requirement	Nyeri County Position	Nature of Gap	PBB Implication
County Mental Health Council	Sec. 2E: Mandatory multi-member council	No council. CHMT only.	Structural/Governance	KSh 840K/yr (meetings at all levels)
County Govt MH Obligations	Sec. 2D: 10 binding obligations	General health mandate only	Substantive/Rights	Entire MH budget line
Patient Rights Framework	Secs. 3–3K: 11-section Bill of Rights	Generic patient rights only	Rights/Substantive	Training, IEC materials
MH Financing Mandate	Sec. 2D(1)(d): Mandatory budget allocation	No dedicated MH line in Fund Act or Budgets	Financial/Structural	Minimum 5% health budget
Facility Management Standards	Secs. 9–9F: Unit designation, restraint, consent	No MH unit designation exercised	Operational/Regulatory	Equipment, protocols
Human Resources for MH	Sec. 2D(1)(e): County must provide competent personnel	No publicised MH workforce plan	Operational/Systemic	Recruitment, training funds
MH Data & Reporting	Sec. 9D: Monthly reports to KBMH & county	Annual report only; Limited MH indicators	Data/Accountability	KSh 2.8M data system
Community & Rehabilitative Care	Secs. 2D(1)(b)(f)(i): Community-first mandate	Limited community MH services exist	Systemic/Service	150 support groups, CHV training

6. The Costed Ask: What KSh 92 Million Covers

The Nyeri County Costed Mental Health Action Plan 2023–2027 provides a fully costed monitoring and evaluation matrix. The table below sets out indicative Year 1 priorities from that plan, the activities the Nyeri Mental Health Advocates are requesting be reflected in the PBB 2026/27:

#	Activity (from 2023–2027 Action Plan)	Target (Yr 1)	Indicative Cost (KSh)
1	Establish County Mental Health Council (quarterly meetings)	1 council	140,000
2	Drugs- Mental Health- psychotropic	Level 2-5	5,000,000
3	Multi-sectoral coordination committees — sub-county level (x8)	8 sub-counties	452,800
4	Psychosocial support groups for persons with lived experience	150 groups (5/ward)	2,925,000
5	School-based mental health programs	8 sub counties	346,000
6	Community health education outreaches	200 outreaches	637,500
7	Train facility-based health care workers in mental health	200 HCWs	2,407,200
8	Train CHVs in community-based MH screening & referral	250 CHPs	1,307,000
9	Train gatekeepers in suicide prevention	320 persons	1,267,650

10	Continuous Medical Education (CME) for MH service providers	4 CME events	2,412,000
11	Develop county MH data capture and reporting tools (DHIS2 integration)	1 system	2,800,000
12	Equip major hospitals with ECT/EEG technologies	5 hospitals	8,000,000
13	Construct modern inpatient MH unit at CTRH (Ward 10 replacement)	1 unit (Yr 2 disbursement)	50,000,000
14	Bi-annual M&E visits to all 8 sub-counties	2 rounds	484,000

Note: The above reflects activities from the officially gazetted and approved 2023–2027 Action Plan. Costs are drawn directly from the costed M&E matrix of that plan. The KSh 92M minimum allocation requested for FY2026/27 covers Year 1 operational activities and initiates capital works. Infrastructure capital (Ward 10 replacement) may be phased across Years 1–2.

8. Specific Asks to the Department of Finance and Economic Planning

The Nyeri Mental Health Advocates, on behalf of the Mental Health Financing Advocacy Coalition, formally request the following from the Department of Finance and Economic Planning in the PBB 2026/27:

#	Ask	Timeline
1	Create a dedicated mental health budget line in the Programme Based Budget 2026/27, with a minimum allocation of KSh 92 million. The line should appear explicitly under the Department of Health vote, ring-fenced and separately reportable.	FY2026/27 Budget
2	Require the Department of Health to include a Mental Health Expenditure Report as an annex to the Annual Health Sector Performance Report submitted to the County Assembly.	From FY2026/27
3	Initiate amendment of the Nyeri County Health Services Fund Act, 2021 to include mental health as an explicit object of the Fund and mandate a minimum of 5% of annual Fund disbursements for mental health.	Within 12 months
4	Ensure mental health is explicitly included in the next County Integrated Development Plan (CIDP 2028–2032), with a costed medium-term expenditure framework aligned to the 2023–2027 Action Plan.	CIDP cycle 2027–2028
5	Allocate specific line-item funding for the establishment of the County Mental Health Council, as mandated under the Mental Health Amendment Act 2023 (estimated: KSh 832,800 for Year 1 governance structures).	FY2026/27 Budget
6	Include mental health data system development in the county health information technology budget (KSh 2,800,000 for DHIS2-integrated MH data capture tools).	FY2026/27 Budget

9. Accountability Commitments from the Mental Health Advocates

The Nyeri Mental Health Advocates are not passive beneficiaries of this ask. We make the following reciprocal commitments to the Department of Finance and Economic Planning and to the people of Nyeri County:

- We will conduct community-level monitoring of mental health budget allocations and actual expenditure, and submit quarterly shadow reports to the County Assembly Budget and Appropriations Committee.

- We will participate actively in all stages of the 2023–2027 Action Plan implementation, from the County Mental Health Council to sub-county TWGs, ensuring youth and lived-experience voices are present at every level.
- We will build the evidence base through systematic data collection and documentation of mental health in Nyeri, contributing to the county's compliance with Section 9D monthly reporting obligations.
- We will amplify county commitments and achievements on mental health to national stakeholders, including within the Mental Health Financing Advocacy Coalition's annual review processes.
- We will mobilise complementary resources from development partners, the private sector and civil society to stretch the impact of any county budget allocation, beginning with the ongoing engagement with HERAF and GHAI.

10. Conclusion

Nyeri County has everything it needs to lead on mental health in Kenya; an approved Action Plan, a legal mandate, a committed civil society and a population in urgent need. The one thing missing is a budget line.

The Department of Finance and Economic Planning has before it today a rare and time-sensitive opportunity. The PBB 2026/27 can be the budget that ends a decade of mental health being an afterthought. It can be the budget that activates a legally mandated framework and a fully costed plan that civil society, health practitioners and county government developed together.

Every year of inaction means thousands more people in Nyeri with untreated depression, anxiety, substance use disorders and suicidal ideation, conditions that are preventable and treatable with the right investment. The young people of Nyeri cannot afford to wait.

The Nyeri Mental Health Advocates, as part of the Mental Health Financing Advocacy Coalition, are ready to partner, to monitor and to hold both ourselves and government accountable. We ask that the county government meet us with the one action that makes all the rest possible: **a dedicated mental health budget line, starting now.0**

Signatories

Health Rights Advocacy Forum (HERAF) Representative: <u>B. Kivagyu</u> Tel: <u>0735 333 007</u> Email: <u>heraf@heraf.or.ke</u> <u>Done 27/04/2026</u> Signature & Date	Nyeri Youth Sector Working Group (NYSWG) Representative: <u>JOAN WAMBUI</u> Tel: <u>0702377300</u> Email: <u>kimungu.wambui23@gmail.com</u> <u>[Signature] 27/04/2026</u> Signature & Date	Kenya Counselling and Psychological Association, KCPA (Nyeri Members) Representative: _____ Tel: _____ Email: _____ _____ Signature & Date
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Submitted through the Mental Health Financing Advocacy Coalition
 National Secretariat: Health Rights Advocacy Forum (HERAF) | Supported by: Global Health Advocacy Incubator (GHAI)

Annexes

Annex A: Documents Tabled Alongside This Memo

- Investment Case for Mental Health in Nyeri County (April 2026) — Nyeri Mental Health Advocates / NYSWG
- Policy Brief: Closing the Gap — Aligning Nyeri County Health Legislation with the National Mental Health Act 2023 (April 2026) — Nyeri Mental Health Advocates
- Nyeri County Costed Mental Health Action Plan 2023–2027 — Nyeri County Department of Health / HERAF (primary reference document for all cost data in this memo)

Annex B: Key Legislative References

- Mental Health Act, Cap. 248, Laws of Kenya (as amended by the Mental Health Amendment Act No. 27 of 2022 and Statute Law Miscellaneous Amendment Act No. 19 of 2023). Revised edition as at 11 December 2023.
- Nyeri County Health Services Act, 2015. County Assembly of Nyeri.
- Nyeri County Health Services Fund Act, 2021 (No. 1 of 2021). Kenya Gazette Supplement No. 6.
- Constitution of Kenya 2010, Articles 43(1)(a), 46 and Fourth Schedule Part 2.
- Public Finance Management Act, 2012, Section 15(2)(c).
- Health Act No. 21 of 2017, Kenya.

Annex C: About the Mental Health Financing Advocacy Coalition

The Mental Health Financing Advocacy Coalition is a national formation of civil society organisations working to secure sustained, ring-fenced public investment in mental health across all 47 counties of Kenya. The Coalition's national secretariat is hosted by the Health Rights Advocacy Forum (HERAF), Nairobi. The Coalition's work is supported by the Global Health Advocacy Incubator (GHAi). The Coalition's approach is grounded in the Kenya Mental Health Policy 2015–2030, the Kenya Mental Health Action Plan 2021–2025, the Mental Health Amendment Act 2023, and the SDG 3 commitment to Universal Health Coverage by 2030. The Nyeri Mental Health Advocates are the Coalition's county-level node in Nyeri.

— End of Analytical Memo —

Nyeri Mental Health Advocates | Public Participation Submission | 27 April 2026

KIHATHA VILLAGE EXTENDED GROUP

P.O Box 754.

Nyeri.

0714491035

DATE: 27/4/2026

TO:

OFFICER IN CHARGE OF LAND HOUSING AND URBAN PLANNING NYERI COUNTY

DEAR SIR/MADAM

SUBJECT: TITLE DEED PROCESSING

On 6/7/1987, In the Nyeri Municipal Council Chamber at Ruringu, twenty seven councilors and other eight(8) in attendance and approved under Min15/87 ADOPTION OF COMMITTEE MINUTE 41/ 74/S.S KIHATHA ROAD EXCHANGE . Resolved the owners of the pieces of land affected as a result of road realignment be compensated with equal portions of land at Kihatha village.

Its thirty nine (39) years ago since the resolution was made yet title deeds had not processed.

In year 2016 through the World Bank K.I.S.P carried out the demarcation process in which the pieces of land got the plot number.

We are hereby request that all the affected should be issued with title deeds to complete the process and all families get justice.

The following families are the affected ones:

1. Florence Wambui Theuri ID no 6833494 plot no 1090
2. Jane Wambui Wangai ID no 0350502282 plot no 1091
3. Stephen Macharia Ndung'u ID no 5925484 plot no 1095
4. Peter Wahome Njema id no 090498 plot no 1096
5. Esther Wachuka Mwangi Plot no 1093

The followings shares plot 1092

1. Veronicah Muthoni Kahura ID no 5518165
2. James Murage Wandeto ID no 14735498
3. Francis Weru wairimu ID no 11128466
4. Penninah Wanjiku Chege ID no 202932227
5. Ann mukami

Group three shares plot no 1092

Group shares plot 1094

1. Kihatha Catholic Church
2. Titus Thumbi karu
3. Joseph Ndiuni

Submitted behalf of the above members and family

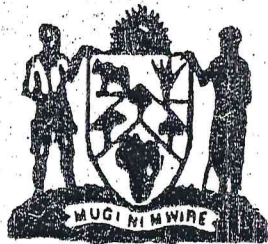


James Wandeto

0714491035

COUNTY COUNCIL OF NYERI

Telegram – Distcouncil
Tel.061-2030659/2030780
FAX;061-2032531
Email: ccnyeri@localgovernment.go.ke
In reply please quote



THE OFFICES OF THE COUNTY COUNCIL
COUNTY HALL,
RURING'U
P.O. BOX 162
NYERI.

Ref No

All Correspondence to be addressed
To the County Clerk

FULL COUNCIL:

"EXTRACT OF MINUTES"

MINUTES OF A MEETING HELD ON 6TH JULY 1987 IN THE COUNCIL CHAMBER RURING'U

PRESENTS:

1. Cllr Samuel Murunga Mwaniki
2. Cllr W. Wambugu Kihoro
3. Cllr Harrison Kiongo Miti
4. Cllr Githunho Gachemi
5. Cllr Josphat Mbuthia Gachura
6. Cllr Suleiman Gathigi Maina
7. Cllr Francis Kamau Gathecha
8. Cllr Herman Gathigi Maina
9. Cllr Francis Kamau Gathecha
10. Cllr Herman Kingori Maingi
11. Cllr Issak Keega Muthua
12. Cllr John B. Gatua
13. Cllr Ndira Kihuria
14. Cllr Jackson Ndiritu Murigu
15. Cllr John Mungai Thaiya
16. Cllr Richard Munyiri Thinwa
17. Cllr David Waweru Njugi
18. Cllr Dedan Moche Irengi
19. Cllr W. Wambugu Wambaki
20. Cllr Grace Ngambi
21. Cllr Paul Wamahi Wamirongo
22. Cllr Joseph Karuga Kingori
23. Cllr Linus Peter Chege Maina
24. Cllr Morris Murithi Ngunjiri
25. Cllr Francis Mangi Karuri
26. Cllr Wamugu Muu
27. Cllr James Mathenge Ndunyu

County Chairman
County vice Chairman

[Handwritten signature]
COUNTY CLERK.
NYERI COUNTY COUNCIL
22/2/2010

ABSENT:

1. Cllr Kihoro Mhalule DC Nyeri
2. Cllr Peter Kimondo Gitonga

IN ATTENDANCE:

- | | |
|-----------------------|-------------------|
| 1. Mr E.N. Muriithi | County Clerk |
| 2. Mr D.N. Mwangi | Deputy Clerk |
| 3. Mr Arhur Wambugi | Ag Treasurer |
| 4. Mr T.K. Muchemi | Arch Draughtsman |
| 5. Mr Richard Mukiria | M/ Superintendent |
| 6. Mrs Mary Wamuyu | DNSS |
| 7. Mr Arthur Wandeto | A/O III |
| 8. Mr Douglas Gacheru | Committee Clerk. |

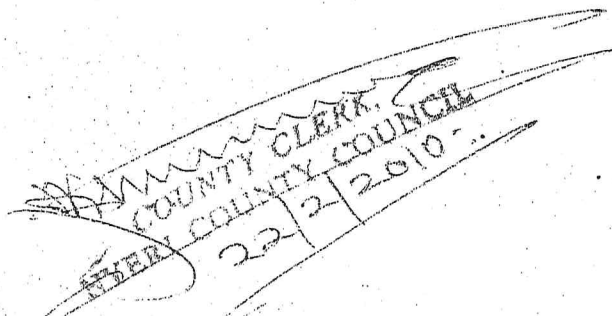
MIN 15/87 ADOPTION OF COMMITTEE MINUTES
(VIII) OMISSIONS:

(26) MIN 41/74 S.S KIHATHA ROAD EXCHANGE:

Resolved that the owners of the following pieces of land affected as a result of road realignment be compensated with equal portions of land at Kihatha village.

c) Tetu/Kiriti/104

Certified as true copy of the original,


SAMMY K. NJUGUNA
COUNTY CLERK

To: Officer in Charge of Land, Housing and Urban planning Nyeri County Government

Date: 7th October 2021

Subject: Title Deed processing of plot no of Plot NYR/KHA/KHA/A/1092

We are kindly applying for the title deeds of the plot listed below

The said plots in Kihatha Village as indicated below were allocated to the named persons to compensate them for their land affected as a result of the road realignment of Kihatha.

This is what referred to as Kihatha Road Exchange.

The decision to compensate the land was resolved in a full council meeting of county council of Nyeri held on 6th July 1987 under minute 41/74 S.S Kihatha road exchange

The affected are as follows:

PLOT NO	FORMERLY OWNED BY	CURRENTLY OWNED BY	ID NO
1091	DAVID WANYIRI GITONGA(deceased)	JANE WAMBUI WANGAI	035050282
1092	JOHN KAHURA GITHINJI(deceased)	1. Veronicah Muthoni Kahura 2. James Murage Wandeto 3. Francis Weru Wairimu 4. Peninah Wanjiku Chege 5. ANN MUKAMI	5518165 14735498 11128466 20293227 20293227
1093	Mwangi Makuri(Deceased)		
1094		1. Kihatha Catholic Church 2. John Gichuki Kimata 3. Joseph Ndiuini	34817948
1095	Ndumia Macharia(Deceased)	Stephen Macharia Ndungu	5925484
1096	Gitonga Wanyiri Njeru(Deceased)	Peter Wahome Njema	0904898

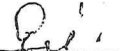
Prepared by Kihatha Village committee

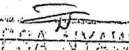
Chairperson Joyce Wairimu Muruthi

Chairperson Samuel Githinji Gitonga

Kihatha Senior Ass. Chief

sign  0723221756

sign  0710877747

sign 
TERESA NYAWIRA KARIM
SNR. ASSISTANT CHIEF
KIHATHA SUB-LOCATION 0726567037



INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA

SUBMISSION

ON

THE NYERI COUNTY GOVERNMENT – DRAFT PROGRAM BASED BUDGET FY 2026/27

APRIL 2026

1. INTRODUCTION

The Institute of Certified Public Accountants of Kenya (ICPAK) is a statutory body established under the Accountants Act CAP 531 and mandated to develop and regulate the accountancy profession in Kenya. The Institute is a member of the International Federation of Accountants (IFAC), the global umbrella body for the accountancy profession, and the Pan African Federation of Accountants (PAFA).

ICPAK has devolved its operations to nine branches, among them the ICPAK Mt. Kenya Branch, which serves the counties of Nyeri, Murang'a, Kirinyaga, Kiambu, Embu, Tharaka Nithi, and Meru. The branch office is located at Caledonia House F4-along Kenyatta Road-Nyeri Town.

In response to the call for proposals by Nyeri County on the Nyeri County Government – Draft Program Based Budget FY 2026/27, the Institute hereby submits general and specific comments to enable finalization of the document. The review is premised on the requirement under Section 117(7) of the Public Finance Management Act, 2012 that the approved County Fiscal Strategy Paper (CFSP) shall guide the preparation of the county budget and therefore provides the primary benchmark for assessing the alignment and compliance of the Draft Programme Based Budget FY 2026/2027.

2. SUBMISSIONS ON THE NYERI COUNTY GOVERNMENT – DRAFT PROGRAM BASED BUDGET FY 2026/27

The Institute has developed the following submissions for specific consideration and adoption:

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
A. FISCAL RESPONSIBILITY & WAGE BILL					
A1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 28 – Para 141-142: Wage bill at 50.36% (FY 2024/25) & projected at 54% (FY 2026/27)	PFM Act 107(2)(c); PFM (County) Regulations 2015, Reg. 25(1)(b) – wage bill ceiling of 35% of total revenue	The projected wage bill of ~54% of total budget far exceeds the statutory 35% ceiling. The draft acknowledges the breach but provides no binding corrective timeline or quantified reduction targets.	Prepare and annex a multi-year Wage Bill Rationalization Plan with annual reduction milestones toward the 35% ceiling. Enforce a hiring freeze except for critical health and education posts. Operationalize cross-training to optimize existing staff.	Persistent breach of the wage bill ceiling crowds out Operations & Maintenance and development spending, undermines fiscal sustainability, risks sanctions under PFM Act 107, and reduces service delivery effectiveness. Failure to address it structurally increases the risk of debt accumulation.
A2	Pg 28 – Para 140 & 141: Hiring without budget impact assessment; CBA pressures on counties	Constitution Art. 201 (prudent use of public resources); PFM Act 104 (county fiscal management responsibility)	The document notes uncontrolled staff recruitment that deepens wage bill pressure, but no mechanism to enforce budget-neutral hiring is presented.	Institute a mandatory 'Budget Impact Certificate' for all new recruitment or CBA implementation, requiring County Treasury sign-off before the Commission on Revenue Allocation process. Strengthening CHRAC mandates to factor fiscal	Without structured controls, the wage bill trajectory makes compliance with Reg. 25(1)(b) impossible in the medium term, eroding resources for development and creating contingent liabilities.

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
				sustainability into all HR decisions.	
B. DEVELOPMENT EXPENDITURE THRESHOLD					
B1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 40 – Para 198: Development allocation at 31% (projected FY 2026/27); actual for FY 2024/25 at 21.91%	Public Finance Management Act 2012, Section 107(2)(b) – minimum 30% to development over medium term	While the budgeted development ratio meets the 30% minimum, actual absorption in FY 2024/25 was only 21.91%. The systemic gap between allocation and actual expenditure means the statutory requirement is effectively not met in practice.	Introduce a quarterly development expenditure tracker published to the County Assembly. Link departmental budget ceilings in subsequent years to prior-year development absorption rates. Prioritize completion of stalled projects before new ones are initiated, according to PIM Regulations.	Low actual development spending directly violates the spirit of 107(2)(b) and reduces the county's capital stock. It also signals poor budget execution capacity, which undermines public trust and donor confidence.
B2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 25 – Table 4: Development absorption at 6.68% by Q2 FY 2025/26; multiple departments at 0%	PFM Act 104; Constitution Art. 201(d) – public money used prudently and responsibly	Multiple departments recorded zero development expenditure by Q2 (Finance & ICT, Lands, Agriculture, County Assembly). The e-GP system and exchequer delays are cited but no	Adopt a 'Project Readiness Certificate' system requiring all development projects to complete procurement pre-qualification before budget appropriation. Escalate persistent e-GP bottlenecks to the	Zero absorption in key departments means residents receive no capital investments for extended periods, defeating the purpose of budgetary allocations and wasting planning resources.

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
			mitigation strategy is documented.	National Treasury with a formal request for county-specific support.	
C. DEFICIT FINANCING & PENDING BILLS					
C1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 22 – Para 112-113 Pending bills from FY 2024/25: Kshs 342.4M; only Kshs 13.9M paid by Dec 2025	PFM Act 2012 Section 94(1)(a) – failure to pay as and when due is a material breach; PFM Regulation 41(2) – pending bills as first charge	The draft acknowledges Kshs 328.5M in outstanding pending bills but the settlement pace (Kshs 13.9M in 6 months) is critically slow. No structured settlement schedule with milestones is provided.	Prepare and publish a Pending Bills Settlement Schedule as an annex to the budget, with monthly targets, responsible officers, and reporting to the County Assembly. Establish a Pending Bills Verification Committee with Treasury oversight.	Unresolved pending bills constitute contingent debt, damage the county's credit reputation, discourage contractors from bidding, and inflate future costs due to interest and legal claims. Breach of 94(1)(a) is a material PFM Act 2012 violation.
C2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 32 – Para 163-165: Balanced budget declared; no borrowing anticipated	PFM Act 2012 Section 107(2)(d) – borrowing only for development; Constitution of Kenya 2010 Article. 212 – county borrowing with National Government approval	While no borrowing is projected, the accumulation of pending bills (Kshs 342M+) functions as de facto short-term borrowing without legislative sanction, circumventing constitutional requirements.	Formally recognize pending bills as contingent liabilities in the fiscal risk statement and report them transparently to the County Assembly. Adopt accrual-basis reporting (already planned per Para 132)	Treating unpaid obligations as off-balance-sheet items distorts the true fiscal position, violates transparency principles under Section. 201 and PFM Act 104 and may attract Controller of Budget adverse findings.

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
				to capture all obligations.	
D. REVENUE MOBILISATION					
D1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 41 – Annex I: OSR collection at 29.58% in FY 2025/26 with Business Permits at 10.45%	PFM Act 2012 Section 107(2)(f)&(g) – predictability of tax rates and bases; Public Finance Management Regulation. 25 – fiscal responsibility	Own Source Revenue (OSR) performance is significantly below target across most streams. Business Permits collected only 10.45% of the annual target by Q2. The draft mentions automation but lacks a time-bound revenue improvement plan.	Commission a Revenue Potential Study (referenced in Para 165 but not yet done) within Q1 FY 2026/27. Develop a Revenue Enhancement Action Plan with stream-specific targets, enforcement mechanisms, and technology deployment timelines.	Persistent Own Source Revenue underperformance creates over-reliance on the equitable share (80% of revenue), violates fiscal predictability requirements, and limits the county's fiscal autonomy and development capacity.
D2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 36 – Para 184-185: Equitable share finances ~80% of budget; OSR only 9%	Constitution of Kenya Art. 202 – equitable share as a floor, not a ceiling; PFM Act 2012 Section 107 – fiscal sustainability	Excessive dependence on equitable share (~80%) exposes the county to fiscal shocks from National Government revenue shortfalls. The draft does not present a medium-term strategy to structurally shift this ratio.	Set a medium-term OSR growth target (e.g., increasing to 15% of total revenue by 2028/29) and back it with specific policy interventions per revenue stream. Explore public-private partnerships for revenue administration.	Over-reliance on national transfers makes Nyeri County fiscally vulnerable and delays service delivery whenever exchequer releases are delayed, as experienced in FY 2025/26 (Para 110).

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
D3	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 23 – Para 116: Nyeri Health Fund unremitted claims: Kshs 538.3M from SHA outstanding	PFM Act 2012 Section 78-80 – timely transfer of funds; Constitution of Kenya, 2010 Art. 201 – public funds managed properly	The Social Health Authority owes Kshs 538.3M to the Nyeri Health Services Fund, severely affecting health service delivery. The draft reports this as a fact without an escalation or recovery strategy.	Lodge a formal claim with the SHA and copy to the National Treasury and Controller of Budget. Engage the Council of Governors to address the systemic problem of unremitted SHA claims across counties. Consider legal recovery if administrative channels fail.	Unremitted health funds directly reduce drug availability, staff incentives, and facility functionality across 131 health facilities, threatening Universal Health Coverage goals and violating the right to health under Constitution of Kenya 2010 Art. 43.
E. PUBLIC PARTICIPATION					
E1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 38 – Para 194: Physical forum: 10 Feb 2026; Online forum: 12 Feb 2026 only	Constitution of Kenya 2010 Art. 10(2)(a), Art. 174(c), Art. 196; PFM Act 2012 117(5) – county treasury to seek views of the public, Commission on Revenue Allocation and interested persons	Only two days of public participation are documented for the entire county. The Annex III report lists projects by ward but provides no evidence of demographic diversity, quorum, or feedback incorporation mechanisms.	Institutionalize a 3-week minimum public participation window spread across all 35 wards (not sub-counties only). Publish a feedback matrix showing how each public proposal was addressed or declined with reasons, as required under good governance principles.	Perfunctory public participation violates the constitutional standard of meaningful engagement (Art. 10), risks legal challenge to the budget process, and produces budgets misaligned with community priorities.

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
E2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 38 – Para 194: Online engagement limited to youth on 12 Feb 2026	Constitution of Kenya Article. 54 (PWDs), Art. 55 (youth), Art. 56 (minorities) – affirmative action; PFM Act 2012 Section 117(5)(c)	The online forum targeted youth but excluded systematic engagement of women, persons with disabilities, elderly, and minority groups as distinct segments. No sign language or accessibility accommodations are documented.	Develop a differentiated stakeholder engagement protocol identifying specific forums for women, PWDs, elderly, and minority groups. Ensure all online platforms meet digital accessibility standards.	Failure to include vulnerable groups in budget design perpetuates inequitable resource allocation and violates constitutional affirmative action obligations, potentially exposing the county to petitions.

F. PLANNING & BUDGET ALIGNMENT (BETA / MTP IV)

F1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 1 – Para 1-5: BETA framework cited extensively; MTP IV alignment stated	Kenya Vision 2030 MTP IV; BETA framework (National Government policy); CIDP 2023-2027	The draft states alignment with BETA and MTP IV but does not provide a programmatic linkage matrix showing which specific county programmes contribute to which BETA pillar or MTP IV priority. Alignment is asserted rather than demonstrated.	Attach a BETA-CIDP Programme Linkage Matrix as an annex to the PBB, mapping each departmental programme to specific BETA pillars (Agriculture, MSME, Healthcare, Housing, Digital Economy) and MTP IV outcome indicators.	Without explicit linkage, the county risks funding activities that do not contribute to national development goals, reduces accountability for BETA outcomes, and weakens justification for conditional grant allocations from the national government.
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	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
F2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 31 – Para 162: Recurrent projected at Kshs 6.02B vs Development at Kshs 2.67B	BETA – Bottom-Up Economic Transformation requires investment in productive sectors; MTP IV – prioritizes infrastructure and social capital	The 69:31 recurrent-to-development split, driven largely by the wage bill, structurally limits investment in BETA priority sectors (agriculture, MSMEs, infrastructure) that drive economic transformation.	In the ZBB exercise for FY 2026/27 (Para 137), explicitly protect BETA-aligned development programmes from rationalization. Create a BETA Transformation Budget Line ring-fencing a minimum of 10% of the development budget for BETA flagship projects.	Under-investment in BETA sectors defeats the transformative agenda and reduces the county's multiplier effect on local economic activity, employment, and poverty reduction.
G1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 10-12 – Paragraphs 51-58: FLLoCA programme referenced; Climate Change Action Plan 2023-2027 developed	Constitution of Kenya 2010, Article. 69-70 (environment); Climate Change Act 2016; County Governments Act 2012 110; MTP IV – green economy priorities	While the county references FLLoCA and climate activities, the draft PBB does not include a standalone Climate and Green Economy Budget allocation or a Climate Budget Tag (CBT) tracking climate-sensitive expenditure across departments.	Introduce a Climate Budget Tag in the departmental allocation tables to identify and track climate-sensitive expenditure. Develop a Climate Finance Strategy to attract additional FLLoCA, GCF, and bilateral climate funds.	Without climate budget tagging, it is impossible to measure the county's contribution to national climate commitments under the NDC and Paris Agreement, and climate-sensitive expenditure risks being rationalized without understanding its environmental consequences.
G2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 27 – Para 134:	Environmental Management and Coordination Act (EMCA) 1999; EIA/EA Regulations	The commitment to environmental and climate risk assessments for all	Create a dedicated budget line under the Water, Environment & Climate Change	Without resources and accountability structures, the commitment is unlikely to be

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
	All FY 2026/27 development projects subject to environmental and climate risk assessments	2003; Constitution of Kenya 2010, Article 42 (right to clean environment)	development projects is commendable but no budget line, responsible officer, or compliance monitoring mechanism is specified in the draft.	department for conducting EIAs and Climate Risk Assessments for all FY 2026/27 capital projects. Designate an Environmental Compliance Officer with reporting obligations to the County Assembly.	implemented. Non-compliance with EMCA exposes projects to suspension by NEMA and creates environmental liabilities.
H. GOVERNANCE, TRANSPARENCY & PFM SYSTEMS					
H1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 27 – Para 132: Transition from cash to accrual accounting in progress; IPSAS 33 standards	PFM Act 2012 Section 68-70 (financial reporting); IPSAS 33 (first-time adoption); Controller of Budget reporting requirements	The transition to accrual accounting has been ongoing but only financial assets have been recognized as at November 2025. Physical infrastructure and natural resources remain unrecorded. No completion date within FY 2026/27 is firmly committed.	Set a firm completion milestone of 30 June 2027 for full IPSAS 33 compliances. Allocate dedicated resources (personnel and ICT) to the asset recognition exercise. Commission an independent mid-term review of transition progress.	Incomplete accrual transition means the county's financial statements do not reflect true asset and liability positions, undermining accountability, credit assessments, and donor confidence.
H2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 27 – Para 135:	Public Finance Management (Public Investment Management)	The draft references PIMIS benefits but does not confirm whether Nyeri County	Confirm PIMIS onboarding status and include a PIMIS Implementation Budget	Without PIMIS operationalization, project tracking remains manual and fragmented,

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
	Public Investment Management Information System (PIMIS) rollout to counties	Regulations, 2022, Legal Notice No. 54 of 2022	is already on-boarded or when it expects to be. No county-specific PIMIS implementation plan or training budget is included.	(training, data migration, ICT infrastructure) in the FY 2026/27 budget estimates. Designate a PIMIS County Coordinator.	increasing risks of duplication, stalling, and misreporting of development expenditure.
H3	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 22 – Para 111: e-GP system delays cited as cause of low development absorption	PFM Act 2012 S.149; Public Procurement and Asset Disposal Act 2015 68.	The e-GP system has been a persistent bottleneck since FY 2025/26 yet the draft does not present a county-level contingency plan (e.g., use of the alternative procurement framework permitted under the PPADA 2015 for urgent procurements).	Engage the Public Procurement Regulatory Authority (PPRA) to access emergency procurement procedures where e-GP failures delay critical services. Invest in capacity building for procurement officers and designate a county e-GP Super User.	e-GP delays that are not actively mitigated will continue to suppress development absorption, perpetuate pending bills, and undermine the county's development agenda.
I. EQUITY & SPECIAL INTEREST GROUPS					
I1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 13 – Para 64: Special interest groups (youth,	Constitution of Kenya 2010 Article. 27 (equality), Article. 54-56 (youth, women, PWDs, minorities); Public Procurement Act 2015	The draft does not provide disaggregated data on actual procurement volumes awarded to special interest groups in FY	Publish an AGPO compliance report as an annex to the PBB, showing the percentage of procurement value awarded to youth,	Without data, the constitutional and legal commitments to equitable procurement remain aspirational. Failure to track and report AGPO

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
	women, marginalized) given priority in procurement	Section 157 – 30% reservation	2025/26, making it impossible to verify compliance with the 30% AGPO threshold.	women, and PWDs by department. Set a target to achieve 30% AGPO compliance county-wide by end of FY 2026/27.	compliance risks legal challenges and excludes vulnerable groups from economic opportunities.
I2	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 36 – Para 183: Equity in allocation of resources stated as a principle	Constitution of Kenya 2010 Article. 174 (objects of devolution – equitable development); CRA revenue sharing formula (population, poverty, land area, basic equal share)	The draft states equity as a principle but does not provide an intra-county equity analysis showing how resources are distributed across the 35 wards relative to population, poverty indices, or service deficits.	Develop a Ward Equity Score as part of the annual budget process, using CRA-style criteria (population weight, poverty level, geographic access) to benchmark ward-level allocations against equity targets.	Without intra-county equity analysis, historically marginalized wards risk continued under-allocation, contrary to the devolution objectives under Article. 174 and the constitutional rights of all residents.
J. COUNTY ASSEMBLY OVERSIGHT					
J1	Approved County Fiscal Strategy Paper (CFSP) 2026 Pg 35 – Para 179-181: Fiscal discipline and County Assembly oversight of wage bill	Constitution of Kenya 2010 Article. 196 & 185 (County Assembly oversight); PFM Act 2012, section 130-131 (role of County Assembly in budget oversight)	The draft does not include a mechanism for the County Assembly to receive regular (quarterly) fiscal performance reports beyond the statutory half-year and annual reports. The	Commit to quarterly Executive Assembly fiscal briefings covering revenue performance, pending bills, development absorption, and wage bill trends. Include this commitment in the	Strengthening Assembly oversight reduces fiscal slippage, improves accountability, and aligns with the spirit of constitutional devolution. Regular briefings allow early corrective action before problems escalate.

	Provision in Draft PBB / Approved County Fiscal Strategy Paper (CFSP) 2026	Legal / Policy Framework Provision	Issue / Gap Identified	Recommendation	Justification / Likely Impact
			Assembly's Budget and Appropriations Committee lacks a structured engagement framework in the CFSP.	CFSP as a governance action.	

3. RECOMMENDATIONS

1. Strengthen commitment and cash planning to settlement of pending bill to prevent accumulation and safeguard fiscal discipline.
2. Ensure strict adherence to public procurement procedures by strengthening oversight, enforcing compliance checks while proactively addressing e-GP delays to prevent disruptions.
3. Address the wage bill structurally and ensure strict compliance with legal ceilings
4. Strengthen own revenue mobilization to safeguard service delivery and fiscal sustainability.

PODCAST PROPOSAL: THE DEEP DIVE KE PODCAST

Presented by: Michael Nyambura

Introduction

The Deep Dive KE Podcast is a youth-driven media platform focused on storytelling, leadership, and development conversations across Kenya, with a special focus on Nyeri County.

Purpose of the Podcast

The podcast aims to:

- Highlight development projects and success stories in Nyeri County
- Give young people a platform to share ideas and solutions
- Promote leadership transparency and community engagement
- Inspire and educate through real conversations

Target Audience

- Youth and young professionals
- Local community members
- Leaders and stakeholders in Nyeri County
- Online audiences across Kenya

Why Nyeri County?

Nyeri is a county rich in culture, leadership, and development. This podcast will help showcase its progress, amplify voices, and position it as a model county in Kenya.

Request for Support

I am seeking support from the Office of the Governor in the following areas:

- Basic podcast equipment (microphone, headphones, recording setup)
- Access to interview county leaders and development stakeholders
- Endorsement and recognition of the podcast as a youth media initiative

Expected Impact

- Increased visibility of Nyeri County development projects
- Youth empowerment and engagement
- Strengthening communication between leaders and citizens

Conclusion

The Deep Dive KE Podcast is more than just a show—it is a platform for impact, growth, and connection. With your support, it can become a strong voice for Nyeri County and beyond.

Contact:

Michael Nyambura

Phone: 0768123349

Email: captainmichael911@gmail.com

DEDAW KIMITHI WARD

27/4/2026

- 1) Agriculture..... Installation of Container fertilizer depot Ihururu and Kigogoini Centres. Purchase of Certified Seedlings, maize, purchase of chicks
- 2) Renovation of ecde, gatumbiro ecde Nyamakuyu ecde, magayuni ecde. Kimurui ecde, githakwa ecde.
- 3) polytechnic..... Githina and gatumbiro
- 4) merchandise e.g tents, chairs and other empowerment materials.
- 5) Streetlights
- 6) Roads 2 million
- 7) Health... Kandere dispensary and Ihururu level 4... expansion and renovation... toilet block for Kandere.

Dodan Kimashi ward

1) Trade and tourism... Zaina falls
development.

V V V

V V V

1. Containers - 1.5 m

Seedlings - 1 m

Chicks - 2 m

ECde renovation - 1 m each

Merchandise ... tents and

Chairs - 2 m

Tourism Zaina fall - 2 m

Health - 2 m

Department of TRADE Tourism AND CULTURE

FROM MYERI COUNTY CREATIVES GROUP

1. We have noted that under Culture and arts we have a budget of 2,205,000 and under Tourism development we have a budget of 4,961,250 adding to a total of 7,166,250 which is being used for the following:

- (1) Celebrations
- (2) Showcasing
- (3) Talent Search

We ~~are~~ proposing we do away with these and come up with creative infrastructures ~~that~~ projects that are income generating.

Next Page

Recommendations

1. Establish Recording Studios both Audio and visual at County level this will create jobs and generate income
2. Create digital hubs
 - Training on Musical Instruments Playing e.g. Keyboards, Guitars, Drums.
 - Sound engineers, music Producers
3. Invest in film Productions
 - Modern Cinema Halls with Modern lightings. This will be an income generating project where content creators will hire the films and live recordings.
4. Provide ~~Equipment~~ Support Programs
 - Grants - musical equipment, cameras etc
5. Grants and seed funding
 - Start up grants for groups
 - Seed Capital for Creative content business

Team leader David 0782 160400
Kubirah Ward

Public Participation

27/4/2026

Agriculture / water

Consider Money for irrigation
for the three Colonial dams
in Rungu Ward.

- ① Kamoge upper / lower dam
- ② Kilungu dam
- ③ Ithenguri dam

There is enough water for
irrigation! Give it a
consideration because those
dams are death traps to
our children.

Peter Hunge
Mobile - 0721434515..

① Meeting on 27.4.2026

To the CEC education: -
is it possible for the County
to fund one of the best National
debater from the Nyeri County
to proceed outside the country
where she has been offered
an invitation to Qatar, USA
China, Tanzania and South
Africa respectively. Mother, teacher
maimed by diabetes and the
father, jobless and still catering
for an Autism Kid. From Anthony
Ndiritu Kariu, Ruringu ward, Keria
sub-location

The debater is a grade 10 student
in Bishop Gatimu Ngandly Girls
Kindly assist the devoted student
as one of your own as the
other Counties award their
heroes. Thanks and God bless.

I am Anthony Ndiritu Kariu
0727250464
0705504672 - spouse

(2)

To the CEC water

Secondly is the issue of Irrigation water. The issue has been going on for some time, back to the time of Minister for water then Alice Wathome, but everything stalled. God gave us about three dams i.e. Kanoga Kiungu and Ithenguri dams. Is it possible for the three waters to be pumped into high lifted tanks (big ones) and then released downstream via gravity. That water would be of great help to our people in Ruringu ward and the neighbouring wards. Please remember us this time, water is good life.

Thanks and God bless

I am Anthony Ndlovu Karu

0727250464

3.

To the CEC - Health
Sha is not working 100%
we are suffering totally
I took my daughter to one
of our hospital After the
whole process of treatment,
we got some medicine and
missed one medicine, but the
medicine was available but
the hospital pharmacist told
us that the medicine was not
covered for by Sha, but req-
uested whether to purchase at
the same, same counter but
I declined. lastly at around
8:00 Pm I bought the medicine
from ~~XXXXX~~ a chemist in Nyeri
town at Ksh. 400. Please help
us we are suffering.

On the other occurrence I
visited another hospital in
Nyeri under sha, but because

the machine were "Down"
as they put it. It was
very unfortunate because
I was not treated at all.
What it was an infant case
or even emergency case. God
help us, we are suffering.

Thanks and God bless
I am Anthony Ndiritu Kario
Laria; Ruringu ward.
I visited another hospital in
the other occurrence I
visited under 2 hrs but
from the doctor of Chemist in the
town at 1st floor please help
us we are suffering.
I declined lastly at around
the same time counter but
needed another purchase of
cashed for 2 hrs but
we that lost in
the Ruringu ward.

④

To the CEC - Agriculture
Where I am supposed to sell
or give out for free my
indigenous Avocado Seedling
I have got about 2000 Avocado
Seedling. Because I was told ^{that}
the County purchases the Seed-
ling only from specified seed-
ling nurseries, and the owners
of these nurseries purchases
the seeds from us, Please help
me to dispose these Avocados
Seedling before they overgrow
and turn to waste. Those who
help good heartedly will be reward-
ed later by the almighty God.
Please assist me even if it means
to give them out for free.

Thanks and God bless
I am Anthony Ndlovu Karu

0727

0727250464

Karia, Hirung'u ward.

IMBAGABI HARAZ

12F8P08CFO-

GATITU / Icomungiri

- Road / maram and Streetlights

- Gatitu national air road needed to be repaired

Icomungiri

mulika mwizi / (munugi's road)

mulika mwizi (nameless)

Ikwera mulikombi (bridge needed to be repaired) +

All hospitals from gatitu /
Munguru ward needed streetlights.

Parents are requesting for
bursary

- seedling requested / maize / beans
potatoes / leachwa / givacadoes /

macedonian eitic

From Serah Werukemi

0723098761

From Gatitu / Munguru

WARD

SARAH Idaruwemi
- 0723 098 761

Marwa

1. Shopping centre - road

- Kenge / ACK Church

2. Streetlight Marwa Secondary

School not the meter - mail

3. Muzuguru

Shopping centre opening of drainage
are blocked - roads are so poor
Streetlights,

Kambora / Muzuguru

Kambora road / Streetlights

Githiru / Kigera road

Githiru / Muriika / Mwizi / Streetlights

Wagachang; Githiru there is hole
needed to be repaired,

Thunguma / Kagaya road

- Streetlights

Thuta road need manam

micha / Rikururwe / Githiru

road

Streetlights need to be repaired

0710940397

LYNIAH IDACTORU GITHUI - FROM MARUA
GATIU / MURUGURU IDARD.

my question is about roads and
drainage. I would request marua
Shopping centre to be tarred and
at least we have a good drainage.
When it rains some business are being
losed because it's so muddy. I am
requesting ~~you~~ you to support the
the community.

1. What plans and budget allocation does the county government have for the idle public land in Kiamuri (Gatitu/Munigani ward).

In the previous budget allocation was allocated a certain amount not sure of KShs? Where did the fund do or go. Who is responsible.

2. Budget allocation for the government land that is idle for so many years. The land is allocated at Kiamuri lower part from Gatitu/Munigani. In the previous budget there was allocation budget of 1.8m for rehabilitation center till to date. Where did the allocation go?

3. Improve security in Gatitu/Munigani especially in Kiamuri.
Kindly install for us CCTV to improve more security and evidence for any crime committed.

Allocation for upgrading drainage
system & access road especially in Muruguru
Shopping center.

We be keen following the proposal

Thankyou

Mwami Kingo Kabugu

A.K.A. Kanga Kabugu

Aspirant Gatatu/Muruguru

MCA.

HUHOINI MUKARO WATER PROJECT

* we have had water pipes for irrigation projects procured in 2016

10 Years Down the line no irrigation year

* Irrigation Water or projects was taken to The irrigation Board or Authority
A national function

Does it mean that the county does not follow up

HERWIS MATHENGE
IGAMAKWA MUKARO

- Nyeri kamakwa ward street light - tetu market near subchiefs Office (not working)
- kamakwa mukani ward mununguni business community we need (vifaranga) we are 40 members
- under 17 footballers who need balls

~~0728208958~~ - Mercy

Children - Lack of school fees want busses They were late ^{zikipaanwa} (want to) going to ¹ colleges and universities.

- About health (my market tetu) watu ukubaliwa kuwaka animals near working area like chicken nguruwe & etc. The place is smelling and we pay for health please tuangaliieni

0728208958

Mercy

27/04/2026

Hyhoimi - Mukaro Irrigation
Project -
Covers Tete / Municipality

Questions

① Is irrigation a function of the County?

② How much would the County offer for the Project?

Karuge Ntichohi
0724110671

27/4/2022

HIHOIAH MUKARO WATER
for irrigation TO BE LOOKED
AT for people's CHOICE AT
JAM FROM KANAKUSA
MUKARO, NAM

PETER KIBARA KIMUNGA

ALL REQUEST YOU TO
TURNERK OUR KIBARA/
KIMUNGA ROAD TO HELP
THE SICK WHO ATTEND
HOSPITAL AT KIMUNGA

+

ROAD SPOTLIGHT FOR
SAFETY of PEOPLE IN
OUR AREA PLEASE.
P. K. K.



MWENJI VILLAGE 27/04/2025

Population (house holds 220
1000 people)

1. Road Maintenance -

- (a) Mwenji main road to Village.
- (b) Shopping Centre to Kiluyo.
- (c) Bridge Connecting MWENJI TO KITHOTO
- (d) Feeder roads from the village.
- (e) From Mwikimaini to Mwenji (gathumika)
- (2) Community hall & Public toilet.
- This is where the community
have meetings and Barazas.
- (3) Street lights (Mlika mwizi).
to continue from where you stopped.

Connect persons.

0721322366 - James.
0700366804 - Macharia.
0711784524 - Joseph.

Access road 27/4/2026

Mathari/Kingarjo ward.

Road from Mathari Shopping
Centre uphill to Nyeri hill
should be upgraded

Charles Moseti

0723114416

PUBLIC PARTICIPATION ON BUDGET APRIL
27/04/2024
TO THE COUNTY GOVERNMENT OF HYERI

NAME: JOHAR MANHA MUMBI,
WARD: KICHARISO / MATHARI WARD.
CONSTITUENCY - HYERI TOWN.
PHONE - 0724960826. OR
PHONE - 0722256980 // MURITHI MATHENGE

MY PROPOSALS

- ① NDURUTU DISPENSARY TO BE ~~UPGRADED~~
UP GRADED TO REFERRAL HOSPITAL WAITING
TO SUBMIT OUR PROPOSALS AND BOO.
- ② KIRICHU VILLAGE TO BE UPGRADED
AND RESIDENTS TO BE GIVEN TITLE
DEEDS.

1. Wangi Kanana water Project.
what are your Plans.
2. Kiricha Dispensary in cattle
deep grounds. Kigali's Mathari
wards.
3. Kiricha Village Cemetery is full
what is your view.
4. Mulika Muzi light from Kiricha
town towards Marua Road.
5. Social Hall at ^{least} one for every
ward.
6. Glandstone Sudan Road.

Fr. John Karuki Mwangi

072496040602 - 0722985809

NTERI COUNTY PUBLIC PARTICIPATION
AT CULTURAL CENTRE ON 27/04/27-

MWENJI VILLAGE PROPOSALS;

(i) INFRASTRUCTURE;

(1) ROADS;

(a) All feeder-roads to be upgraded.

(b) Main road from mwenzi Pk to mwenzi village (~~to~~ Gathunika) to be Murrammed.

(c) Bush clearing of mwenzi main road from the church/Pk to ~~to~~ Gathunika and maintenance.

(d) Drainage System - So the Contractor supposed to make the road and install drainage system. Let's make our road by maintaining drainage system.

(e) Mahari to Mukiria (Kibuyo - Kamwenjo) to be Murrammed.

(2) BRIDGE

- Construction of the bridge joining Masaji Village (Cathuice) and Kihyo

(3) SECURITY

- High mass of Shopping Centre and Nkhoma got off, and other we need other added in the village mostly Solar.

(4) NURSERY

- We need the renovation of our village nursery.
- Provide a teacher.

(5) TOY KIT

- They are not considered on any country games and sports.

(7) Group Empowerment

- No group from Mwangi village has ever benefited through County government.

(8) TITLE DEEDS

- County to help the villager to own the land.

All these issues have been brought on board on other public participation but no impact or implementation after.

(9) COMMUNITY HEALTH WORKERS

- In our village we have only one and the village is big with more than 1000 villagers. We need additional two.

By

Grace Mwangi - 0714743382
Ranola Nduta - 0716500103
James Kiboi - 0721322366

27/4/2026.

DEPARTMENT OF INFRASTRUCTURE

Q. What measures is the department ~~the~~ taking with a view to farmacking the Muvum road at Asian Quarters road off the County repoll hospital out patient gate. Despite numerous petitions to the Governor for construction of the same and noting that there is a new bus terminus and this rd will work as a facilitator / access road.

Gervasio Mahuku
Plot owner.
0721 449770.

Department of Waste Management.

⇒ Issue on the shameless
animals (pigs) looting around
Rware Ward.

Action: We need them to be tamed
and locked because they
are of danger to our children.

Klangu wa Mutioni
+254 746 463 683
Rware Ward.

To 7

CHARLES WAMBUGU
RWARE WARD.

1) As Mr. Gacharia said
about the factory, how was
it invested without public
participation.

2) Pigs and goats are
roitering everywhere in
town & also they are
destroying our yields or
plants in villages. What
action are you taking or
where are we suppose to
report these animals.

3) About water you have
a put a budget of water
and Vyewasco is increasing
water payment then why
should we pay more
and there is water budget?

4) Security lights at Mow. - Kichipio
Charles Wambugu - 0729924279

Also

GREEN TECH MAZINGIRA

C. B. O — ~~to~~

Environment
~~and~~ Tourism

1. Wetland Encroachment by County Road at Kiungu Dam

— Guided by Wetlands policy we propose the County to implement the road as per policy to allow more room for community wellness park maintained by GREEN TECH to curb insecurity and waste pollution.

2. STREET LIGHTING — Roads

Kiungu lacks streets lights and the road from Giakanya to Kiungu is insecure.

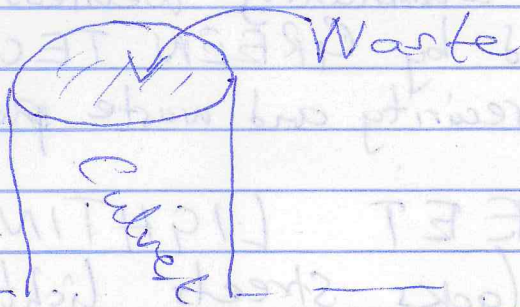
— Solar Powered lights with CCTV for community Policing and to curb theft.

3. Waste Management. - municipality.

- Park and Chill fans polluting dam.

- Culvert Based dustbins.

We propose the installation of 10. Culverts around the Dam to act as dustbins and managed by Green Tech Mazingira CBO



0713080364

EDWIN WAKIBARI

from Hamagara Ward.

→ Emphasizing on additional of more funds for ~~the~~ the ongoing construction of Tetu level IV hospital in Hamagara ward.

→ ^{A budget for} ~~Issuance~~ Issuance of Gachatha village title deeds should be considered so that people can be able to develop their plots with assurance and confidence.

→ A budget for street light repair should be set aside since ~~these streets~~ lights have been going off now and then and taking long time before repair.

→ Set aside budget for Road (murrum road) repairs and proper drainage construction and bush clearing on ~~the~~ our roads.

COUNTY GOVERNMENT OF NYERI

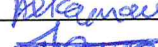


Ground Floor-Town Hall
P.O BOX 1112 – 10200
NYERI.

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

MEMBERS OF THE PUBLIC ATTENDANCE FORM ON PUBLIC PARTICIPATION FOR THE BUDGET ESTIMATES FOR FY 2026/27
HELD ON MONDAY 27TH, APRIL, 2026 AT THE NYERI CULTURE CENTRE

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	JAMES MWANGI KIRO	M				✓	0721322366	KIGANJO MATHARI	
2.	JOSEPH MACHARIAZ					✓	0700366804	KIGANJO/MATHARI	
3.	FREDRICK Kinyua	M				✓	0722804534	Rudury	
4.	STEPHEN MUCHERU	M		✓			0716131589	KAMAKWA MUKARO	
5.	HARUN Maina	M				✓	0726679011	GATIA RAKWA	
6.	GRACE KIBOTI	F		✓			0728707994	MWIGGA	
7.	RUTH NDIWUA	F			✓		0796319337	MWESIA	
8.	Nelson Momo	M			✓	✓	0720655723	CBEF	
9.	John Wanyeki	M				✓	0723339270	AGUTU/GARI	
10.	PETER MAINA	M			✓		0724648230	AGUTU/GARI	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	Alvin Wacera	M		✓			0782779958	NYERI CENTRAL	
12.	Anthony Ndintu Kariu	M	N		✓		0727250464	NYERI CENTRAL	
13.	Peter Hingyo	M	N			✓	0724434515	NYERI CENTRAL	
14.	Klangu Wa Mutoni	F	N	✓			0746463683	NYERI CENTRAL	
15.	JOSEPH MACHARIA	M	N			✓	0711784524	KIGANJO/MATHARA	
16.	NAOMI KABUGU	F	N	✓			0792842844	GATITU/MURIGARI	
17.	Peter Kikhumani	M	N	✓			0715756715	Irigini/Mathira	
18.	Pamela Ndutai	F	N		✓		0716500103	Kiganga/Mathira	
19.	AUSTINE MURIGA	M				✓	0706024524	MUK-WESTWARD	
20.	Dennis Theuri	M	N	✓			0714290556	ALFAD CGN	
21.	Ernest Wangombe	M	N			✓	0724321811	Ruringu	
22.	Morcy NTINYARI	F	N		✓		0728208958	KAMAKWA	
23.	BONFACE KAMAU MURARI	M	N		✓	✓	0422106791	MUGANDA	
24.	James Wanduto	M	N		✓		0714491035	KAMAKWA	
25.	Francis Kamau	F	N			✓	0721564426	KAMAKWA	
26.	Mugo Mwangi	M	N		✓		0706762578	Rwane	
27.	Edwin Wakibari	M	N	✓			0713080364	RURINGU	

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	Wamai Beatrice Wang	F		✓			0719896299	Karatina	
2.	Muchoki Pauline	F	✓	✓			0713277174	NYERI CENTRAL	
3.	Edwin Mugeko	M	NA	✓			0790161675	KAMUKWA	
4.	CALVIN MAINA	M	YES	✓			0742816454	RHARE	
5.	Edwin Karithi	M	N	✓			024474286	irirani mathira	
6.	Amel Njenga	M	N		✓		0726783294	Agriculture - CGN	
7.	Charles Karungu	M	N		✓		0724838890	ALFAD - CGN	
8.	MARTHA WANJECI	F	N		✓		6725159910	KAMUKWA	
9.	BENARD KITHIA	M	✓		✓		0724829433	KAMUKWA	
10.	JACKLINE WAKIRO Kame	F	NA	✓			0707572607	Kamukwa	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	SERAH-It Aldagaa					✓	0725644576	MATHARI	Sam
12.	Lycia Nigaguthii						0714646215	mathari	Ch
13.	SOLOMAN NGATHA	M					0720844868	TPWI&E	Peto
14.	Peter Mwangi	M			✓		0722841136	CGN	Mwangi
15.	Charles Kirimi	M			✓		0721304429	ARIC.	JK
16.	KARUGA GICHOHI	M	NA			✓	0724110671	KAMAKWA	Aw
17.	Francis Njari	M		✓	✓		0707955360	Rwara	Francis
18.	SARAH WARUKEMI	F	NO		✓		0723098761	Gakukimuruguo	Shoo
19.	Joseph Matur	M.			✓		0728656344	Rware	Mab
20.	Charles Moseti	m	NO			✓	0723114416	Mathari/Kih	Shooter
21.	William Muchiri	M	NO	✓			0790223952	Kepayo Mathari	William
22.	CHARLES WAMBUKU	M	NO			✓	0729924279	RUDARE	Charles
23.	Grace Wairimu	F	Y	✓			0716137329	Kiambara	Grace
24.	ROBERT MUMTOROKU	M				✓	0720896749	KAMAKWA	Robert
25.	NATANY GUATHA MWANGI	M	N		✓		0721666471	Kiambara	Natany
26.	Beevce Kragy	F	N		✓		0735333007	CSO-HERAF	Beevce
27.	JADE WAIRIMU	F	N		✓		0756272909	CSO	Jade

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	IRIDE KATJIKU	F		✓			0724508579	RUGURU	
2.	ANICE WAIRIMU	F			✓		0706123041	RUGURU	
3.	ZIPPORAH MUTHONI	F			✓		0721701939	Kigumo/matia	
4.	JAMES MURINGO	M			✓		0720316788	RWARA	
5.	ESTHER MURONGI	F			✓		071705796	RWARA	
6.	JAMES MURONGI	M			✓		0725435760	KIMAKWEN	
7.	SAAR KOIGI	M			✓		0710203442	KIAMUAITHI	
8.	NELSON NDERO	M	N						
9.	KIMONTO SHERITEN	M			✓	✓	0726707763	RURINGU	
10.	KIMONTO SHERITEN	M			✓		0720933977	RWARA	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	Peter Gatungu	NO	NO			✓	0724477972	Ruringu	Stongo
12.	ELIU N. WAMBUGHU	M	NO			✓	0713623453	KIGANDA/MATHARI	Elubugui
13.	SAMUEL ICARIUKI	M	NO			✓	0711522413	MUGUWORA	Sam
14.	Elizabeth Theuri	F	NO		✓		0721587005	Ruringu	El
15.	DAVID ILIRIUKI	M	N			✓	0722618352	AGRICULTURE	David
16.	PATRICK MUGUA	M	N			✓	0722251002	HEALTH	Pat
17.	SHABAN M. KIBIRU	M	NA		✓	✓	0721666428	Health	Shaban
18.	JOSEPH K. NDEGITU	M	N/A			✓	0722669398	RURINGU	Joseph
19.	LAWRENCE WANJUMU	M	N/A		✓	✓	0717670256	Ruringu	Lawrence
20.	LEAH W. WANSIRU	F	N/A	✓	N/A	-	0729462061	DOAN KIMATHI (TERU)	Leah
21.	David Kinyua	M	N/A		✓		0725919646	Nyeri County Musicians	David
22.	Joseph Mwangi	M	NA			✓	0721742252	Kigango/Mathari	Joseph
23.	Loel Kamele	M				✓	0724261812	Kigango/Mathari	Loel
24.	CRA LISBETH GAKI	F	NI		✓		0721659662	ICPAK	CRA
25.	George W. Sitanga	M	N			✓	0700890875	Kigango/mathari	George
26.	Godfrey MUTURI	M	N				0723332785	Kigango mathari	Godfrey
27.	ELIZABETH WAINGARI	F	N			53	0745774981	RURINGU	Elis

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COUNTY GOVERNMENT OF NYERI

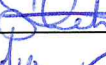
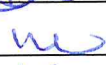
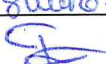


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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	David Gachara	m	N		✓		078543 4641	CSM	
2.	PERIS Kithoni	F	N/A		✓		0739 286 753	GATITU/MBUGURU	
3.	Zachary Wanyu	M	N/A			✓	072264140	UOW/BOARD	
4.	LAWRENCE A. GICHOTA	M	N/A			✓	0720498004	KAMUKWA MUKARA	
5.	Caroline Nyambura	F	PWD			✓	0723240413	Nyeri town	
6.	Kenneth Mwangi	M	✓	✓			0743487354	TETU	
7.	Elizabeth W. Miringu	F	S.L.I		✓		0722947588	NYERI CENTRAL	
8.	Elizabeth Semo	F		✓			0716586233	HERAF	
9.	JOAN WAMBUI	F	N/A	✓			0702377300	NYSWG	
10.	EUNICE MWATHI	F		✓			0729363847	MUNICIPAL BOARD	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	GRACE KATHUGUI MURUGU	F				✓	0744743332	Village Elder	
12.	NANCY GATHORI MURUGU	F	N	✓			0704030817	KARARUA WARD	
13.	John Mwaniki Gichuki	M	N		✓		0724848588	Nodan Kimathi	
14.	SYMON MURUGU	M			✓		0720003846	Village Elder	
15.	JOHN WAMBUA	M			✓		078324917	KITAMARA	
16.	DANIELIS AUGURU	F	N		✓		0741636998	KARARUA	
17.	LYDIA KACHORO	F	N	✓			0710940397	GETITUMURUGU	
18.	KOICI MWAN	M	N			✓	0722610539	MUK WEST	
19.	Mr. Kimani Karuga	M		✓			0724331287	IRIAINI OTHARA	
20.	FATHU. NDUNGU	F	N	✓			0113311778	MAHIGA	
21.	SUSAN WAMBUI	F	N			✓	0728880695	Municipality	
22.	JANIE N NGUGI	F	N		✓		0729278931	Municipality	
23.	Kennedy Kagundu	M	N/A		✓		0724-458978	Karatina Ward	
24.	Edith MURIMI	F	N/A		✓		0721973373	MUNICIPALITY	
25.	Pensta Kigwa	F	N/A		✓		0722958913	Nyeri Municipality	
26.	Peter Thani	M	N/A		✓		0728082811	Cooperatives	
27.	Diantha Karimu	M			✓		0721816021	Kamukwaci	

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	Agnes M. Kigunda	F	N		✓		0728837413	Rware	<i>Ag</i>
2.	Jecinta Nduta	F	N		✓		0705318048	Rware	<i>Jecinta</i>
3.	Lodlano Lidoro	M	N	✓			0113437412	HERAF	<i>Lodlano</i>
4.	James Gacuri	M	N			✓	0722457453	Educational Dept	<i>James</i>
5.	Barbara Wachaga	F	N		✓		0721498969	CGN	<i>Barbara</i>
6.	Veronica Kibuchi	F	N		✓	✓	0721904786	CBEF	<i>Veronica</i>
7.	LEAH MBUTHI	F	N		✓		0114576861	Rware	<i>Leah</i>
8.	Am Wambugu	F	N		✓	✓	0716872987	Rware	<i>Am</i>
9.	DAVID NGUMIRI	M	N		✓		0701729005	AWARE	<i>David</i>
10.	Eunice KASUTHI	F			✓		0724366753	Investor	<i>Eunice</i>

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	Elias Mubui	M	N N	✓			018 089704	Rwara	EA
12.	Joseph Mam	M	N N	✓			0742346440	Rwara	JB
13.	Florence Kanyi	F	NA	✓			0769309911	Rwara	KB
14.	Zipporah Wanjiku	F	NA	✓			0720308724	Rwara	KB
15.	Catherine Wanjira	F	NA	✓			0714037262	Rwara	KB
16.	Kelvin Mbugua	M	NA	✓			0711795536	Rwara	KB
17.	Gladys Wambui	F	NA	✓			0715460445	Rwara	KB
18.	Godfrey Gachira	M	NA	✓			0762799917	Rwara	KB
19.	Erick Okom	M	NA	✓			07 0116608249	Rwara	KB
20.	Isah Mwangi	F	NA	✓			0710743514	Rwara	KB
21.	Julia Kairimu	F	NA	✓			0741651436	Rwara	KB
22.	Stephen Mbugha	M	NA	✓			07 0111184281	Rwara	KB
23.	Beatrice Wambui	F	NA	✓			01143009185	Rwara	KB
24.	Patric Muri	M	NA	✓			0706294666	Rwara	KB
25.	Gladys Wanjiku	M	NA	✓			0715618419	Rwara	KB
26.	BEATRICE WANJIRA	F	NA	✓			0716139584	RWARA	KB
27.	Benta Catherine Maina	F	NA	-			0791167867	Rwara	KB

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	KEIVINI MAINA	F	NA	0			0769851411	KWARE	Kel
2.	DENNIS Ndirangu	M	NA				0725275780	MOW	DN:-
3.	Ernest Maina	M	NA				0797350209	MOW	EF
4.	Lydia Muthabia	W	NA				0759271849	MOW	LD
5.	Samson Mwangi	M	NA				0706946910	MOW	SS
6.	Margaret Kamau	M	NA				0717493409	MOW	Ceno
7.	NAOMI WAMBUI	M	NA				07171764599	MOW	NA
8.	Peter Bunjuri	M	NA				0701278057	MOW	PB
9.	PRISCILLA MUMBI	M	NA				0718186682	MOW	PM
10.	ISAAC MUTHIA	M	NA	04	✓		0740902322	MOW	IS

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	ALICE WANIRU	F	X		✓		0715974593	RWARE	
12.	SIMON KAMBAGU	m			✓		0700889619	Rware	
13.	JOSEPH MURIGI	m			L		0717608881	Rware	
14.	SADIA GORESA	F	NA	✓			0727735104	RWARE	Se
15.	FATUMA GORESA	F	N/A		✓		0707985161	RWARE	FATUMA
16.	NASIBO HUKA	F	N/A		✓		0746047520	RWARE	NASIB
17.	HAWO GUYO	F	NA		✓		0705764606	RWARE	HAWO
18.	JULIA MBATIA	F	NA	✓			0705866101	RWARE	
19.	JOHN KIKIUKI	m			✓		0758379422	RWARE	
20.	SAMUEL MARIKA	M	NA	✓			0793908834	RWARE	
21.	ERIC KIMANI	M	NA	✓			0740637566	RWARE	
22.	MAINA KIMARU	M	N		✓		0725894331	RWARE	
23.	MAIMUNA KAZERO	F					0111942121	RWARE	
24.	HABIBA GUYO	F					0111858834	RWARE	
25.	GEORGE WERU	M	N		✓		0758655061	RWARE	
26.	DAUDI KALO	M	N		✓		0728844352	RWARE	
27.	JANE WANIKU	F	N	✓			0741964699	RWARE	

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	STACY WAIRIMU	F	N	35			0715318270	RWARE M.O.W	
2.	JOHN MAINA	M	NO		✓		0724960826	KICATIJO/MATHARI	
3.	NEWTON NSELU MAINA	M	N	25			0701678092	RWARE	
4.	Johnson Mwikomo	M	N			✓	0723580473	Mwenji	
5.	HADISA ABDI GUYO	F	N	✓			0703885052	Rware	
6.	NASIBO BORU KUDUBA	F	N	✓			0794010608	Rware	
7.	Mwakapili Halima	f	N	✓	✓		0799352698	Rware	
8.	Lucy Wanjiru	F	N	✓	✓		0799360476	MWENJI	
9.	MWAMBALI MWITWA	F	N	✓			0114408508	Rware	
10.	GRACE W. GRNUK	F	N		✓		0725016411	RWARE	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	Jennifer maina	F	NO		✓		0721922573	RWARE	
12.	Nancy Karigū	F	NO		✓		07 22 575618	RWARE	
13.	Grace W Bichuki	F	N		✓		0725016411	RWARE	
14.	LILIAM W BICHUKI	F	M	✓			074179802	RWARE	
15.	Lucy maina	F		✓			0715 367090	RWARE	
16.	MILKA KARANI	F		✓			0711 321 922	RWARE	
17.	DAVID WACHIRI		M	✓			0703375003	RWARE	
18.	HASSAN MOHAMED	M	N		✓		0720696575	RWARE	
19.	MIRIAM WANJIKU	F	NO	✓			0797918613	RWARE	
20.	Anisa Rashid Juma	F	NO	✓			0710512057	RWARE	
21.	ANN ROSE KIDJIBU	F	NO	✓			0736468673	RWARE	
22.	Boniface G. Ndungu	M	NO	✓			0716511857	MAHICA	
23.	STEVE MINJIRE	M	NO	✓			0707273201	MAHICA	
24.	Emice Wangiku	F	NO	✓			0708852764	RWARE	
25.	JANET MUGENZI	F	NO	✓			0746806173	RWARE	
26.	Doris Kandi	F	NO	✓			013812568	RWARE	
27.	Dolleen Ramau	M	NO	✓			0769765330	RWARE	

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NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
1.	NOIION KUMAU	M	NO	✓			0764765330	RWARE	
2.	MARTIN KINTUA	M	NO	✓			0769053919	RWARE	
3.	IBRAHIM KINGORI	M	NO	✓			0722748305	THEGL RIVER	
4.	Florence Wachira	F	N		✓		0723472072	Rware	
5.	Mary Wanjiru	F	N			✓	0717766823	RWARE	M.MW
6.	Diana Muriuki	F	N	✓			0707391816	K.W Muginda Ward	
7.	Halima Abdi	F	N	✓	✓	✓	0708918679	Rware	
8.	Rahma Abdi	F	N	✓	✓	✓	0741528373	Rware	
9.	Halima Kalu	F	N	✓			0708219428	Rware	
10.	Daudi Kalu	M	NO		✓		0728844352	Rware	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			PHONE NO.	INSTITUTION/WARD	SIGN
				0-35	36-50	51 and Above			
11.	Nasibo Oaudi	F	No	✓			0767527382	Rware	
12.	HANNYH WANGI	F	N			✓	07227914	RWARE	
13.									
14.									
15.									
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STAFF ATTENDANCE FORM ON PUBLIC PARTICIPATION FOR THE BUDGET ESTIMATES FOR FY 2026/27 HELD ON MONDAY 27TH,
APRIL, 2026 AT THE NYERI CULTURE CENTRE

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
1.	FREDRICK Kinyua	M				✓	9263299	T	WTECC	
2.	Mwai S. MaRungo	M			✓		22269288	R	FEP&ICT	
3.	CHRIS M. GATHOGO	M			✓		23909735	P	FEP&ICT	
4.	Kelvin M. Kimani	M		✓			81202546	K	FEP&ICT	
5.	Ruth Kimiti	F	N	✓			31755913	K	FEP&ICT	
6.	Benjamin Brachetto	M				✓	23025790	R	Gov. Off.	
7.	Dr. Wany Kigoe	F			✓		20230364258	T	TCCT	
8.	Jane Nyuguna	F			✓	✓	2009085950	R	Agriculture	
9.	PETER M. Njatia	M				✓	1985111792	T	CBM/8000	
10.	Wamai Beatrice	F		✓			42123990		SL interpreter	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
11.	Alvin Wacera	M		✓			330622148		SL interpreter	<i>Alvin</i>
12.	Pauline Wanjiku	F	NY	✓			0713277174		SI Interpreter	<i>Pauline</i>
13.	MARY NJINE	F				✓	1993027774	R	AGRICULTURE	<i>MARY</i>
14.	Amos Nwanga	M	N		✓		2010110598	M	Agriculture	<i>Amos</i>
15.	Dennis Theuri	M	N	✓			20190591893	L	AL & AD	<i>Dennis</i>
16.	CHARLES KALONGO	M	N		✓		20240350366	K	AL & AD	<i>Charles</i>
17.	STEPHEN MURHERI	M		✓			20190084176	K	AGRICULTURE	<i>Stephen</i>
18.	Stephen Kiou Muragi	M	N		✓		20251091941	S	FEP & ICT	<i>Stephen</i>
19.	Zephaniah Mbaka	M	N		✓		20170116659	S	FEP & ICT	<i>Zephaniah</i>
20.	MURIECK M. MUMU	M	N			✓	7236866	R	CGN - WEEC	<i>Mumieck</i>
21.	Nancy Thumei	F	N		✓		2007062912	R	GENDER CGN	<i>Nancy</i>
22.	SOLOMON NGATA	M	N		✓		20160032100	P	TPW & E	<i>Solomon</i>
23.	Peter Mwangi	M	N		✓		2010107799	M	Agriculture	<i>Peter</i>
24.	Betrice C. Kordh	F	No		✓		202005271	R	Land	<i>Betrice</i>
25.	James Kimani	M	N		✓		24631500	N	SWM	<i>James</i>
26.	Robert thuo	M	N			✓	1985096096	T	FEP & ICT	<i>Robert</i>
27.	James Wachiti	M	N		✓		20190066525	T	Agri	<i>James</i>

COUNTY GOVERNMENT OF NYERI

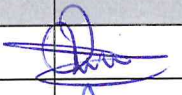


Ground Floor-Town Hall
P.O BOX 1112 – 10200
NYERI.

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

STAFF ATTENDANCE FORM ON PUBLIC PARTICIPATION FOR THE BUDGET ESTIMATES FOR FY 2026/27 HELD ON MONDAY 27TH,
APRIL, 2026 AT THE NYERI CULTURE CENTRE

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
1.	JOSEPH KANYI KIMANI	M	Y			✓	20130028072	S	CPS MAXIMUM	<i>[Signature]</i>
2.	DR JOSEPH KIRATO	M	N			✓	20330417352	T	HEALTH	<i>[Signature]</i>
3.	Ibrahim Aden	M	N		✓		2009124665	S	Health	<i>[Signature]</i>
4.	EDWARD MURARI	M	N		✓		20140106056	T	CS	<i>[Signature]</i>
5.	GEORGE MWANGI	M	N			✓	20130016081	S	CO-SUM	<i>[Signature]</i>
6.	Christopher Littingi	M	N		✓		20766460	S	Sec-CPSB	<i>[Signature]</i>
7.	SHARAN M. KIBIRU	M	NA		✓		20120007856	P	HEALTH	<i>[Signature]</i>
8.	PATRICK MBUKUA	M	M			✓	1997081445	P	HEALTH	<i>[Signature]</i>
9.	SEBEMBA KATANA	M	N			✓	2074384	T	MUNICIPAL	<i>[Signature]</i>
10.	Abel Hany Huma	M	N		✓		24682093	T	Infrastructure	<i>[Signature]</i>

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
11.	Efethu Joe	m	N			✓	19881433250	S	GYSS	
12.	Siephel Imonto	m	H		✓		2010043652	m	HEALTH	
13.	DINA Uthman	M	N			✓	1993024586	R	AGRICULTURE	
14.	Paul Wambui	m	KE			✓	20170119418	S	Gov. OFF	
15.	Penster Kigwa	F	N/A		✓		20140006315	R	MYERI MUNICIPALITY	
16.	Eva Ndiangu	f			✓		20220552139	R	TCCT	
17.	Peter Mweni	m	N/A		✓		2080053141	R	TCCT	
18.	Pauline Ndegwa	F	N		✓		20140008028	Q	TCCT	
19.	Jacob Kintua	m	N/		✓		20810004681	F	CASMPWA	
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COUNTY GOVERNMENT OF NYERI



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DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

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APRIL, 2026 AT THE NYERI CULTURE CENTRE

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
1.	JAMES GACHIRI	M	N			✓	20070728195	R	Education	
2.	MARGARET NACHAKIA	F	N			✓	19850006209	T	Chi & Dev.	
3.	KIMANI ROCHA	M	N	✓			20170063439	T	OCA	
4.	KENNETH NDUATI	M		✓			20200182781	L	Governor's Office	
5.	Iva Ndiangu	F	N		✓		20200582139	R	TCC	
6.	John Thero	M	N		✓		2080055141	R	TCC	
7.	Pauline W. Ndugu	F	N		✓		20140008028	Q	TCC	
8.	Jacob Kintuk	M	N		✓		20010004681	P	CRSM	
9.	Elizabeth Nteng'i	F	N		✓		20190448338	C	Nyeri Municipality	
10.	Susan W. Munguira	F	N		✓		2007027346	L	F.P.E.I.C.T	

NO.	NAME	GENDER (M/F)	PWD (Y/N)	AGE(Years)			P.NO./ ID NO.	JOB GROUP	DEPARTMENT/ INSTITUTION	SIGN
				0-35	36-50	51 and Above				
11.	Elizabeth W. Miringu	F	N		✓		20136788		S-L. I	
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