



**COUNTY GOVERNMENT OF BUSIA**  
**COUNTY TREASURY AND ECONOMIC PLANNING**  
**P.O. BOX PRIVATE BAG – 50400**  
**BUSIA, KENYA**  
**COUNTY TREASURY**



CG/BSA/FIN/ CA.ASS/VOL.1/47

30<sup>TH</sup> APRIL, 2026

THE CLERK  
BUSIA COUNTY ASSEMBLY

THRO'

COUNTY SECRETARY  
COUNTY GOVERNMENT OF BUSIA



**RE: SUBMISSION OF PROPOSED COUNTY BUDGET ESTIMATES FY 2026/2027 AND MTEF**

Section 129(2)(a) of the Public Finance Management Act, 2012 states that a County Executive Committee Member for Finance shall submit to the County Assembly the budget estimates, supporting documents and any other bills required to implement the budget except the Finance Bill by the 30<sup>th</sup> April of that year.

Further, the County Executive Committee Member shall submit budget documents to the County Assembly pursuant to section 130 of the PFMA, 2012.

In reference to the above, forwarded herein please do find the County Budget Estimates for the FY 2026/2027 and MTEF as approved by the County Executive Committee on 28<sup>th</sup> April 2026 together with appropriation bill, 2026 and Executive Resolution.

Thank you for your positive consideration.

HON. ANDREW M. NAKITARI  
COUNTY EXECUTIVE COMMITTEE MEMBER  
COUNTY TREASURY AND ECONOMIC PLANNING

CC

1. H.E. The Governor
2. Commissioner of Revenue Allocation
3. Controller of Budget

2132



REPUBLIC OF KENYA  
COUNTY GOVERNMENT OF BUSIA  
OFFICE OF THE COUNTY SECRETARY AND HEAD  
OF THE COUNTY PUBLIC SERVICE  
P.O. PRIVATE BAG – 50400  
BUSIA, KENYA



**INTERNAL MEMO**

**FROM:** THE COUNTY SECRETARY & HEAD OF PUBLIC SERVICE  
**TO:** THE CECM, COUNTY TREASURY AND ECONOMIC PLANNING  
**DATE:** April 29, 2026  
**SUBJECT:** EXECUTION OF THE RESOLUTION OF THE COUNTY EXECUTIVE COMMITTEE

*Implemented  
29/4/26*

Enclosed herewith please find an extract of the Minutes of the 47<sup>th</sup> County Executive Committee Meeting held on the 28<sup>th</sup> April, 2026, constituting the Resolution for implementation by your department.

Kindly forward the same alongside the Proposed Budget Estimates for the Financial Year 2026/2027 to the County Assembly for their necessary action.

With Kind Regards,

*JJK*  
CS. John Oscar Juma  
County Secretary & Head of Public Service  
COUNTY GOVERNMENT OF BUSIA

Copy:

- H.E. The Governor
- The Chief Officers, County Treasury and Economic Planning



## EXTRACT OF COUNTY EXECUTIVE COMMITTEE (CEC) RESOLUTION

Extract from Minutes of the 47<sup>th</sup> County Executive Committee meeting of the County Government of Busia duly convened and held at the Governor's Lounge, on 28<sup>th</sup> April 2026, at which a proper quorum was present: -

**Minute 4(a)/28/04/2026: Cabinet Memo on proposed Budget Estimates for the Financial year 2026/2027**

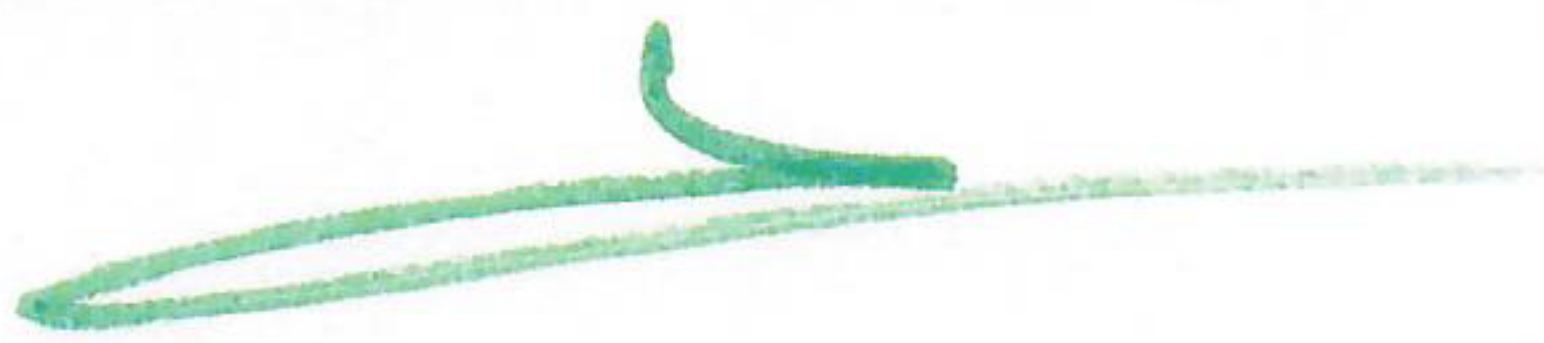
The Memorandum was presented to the County Executive Committee by Hon. Andrew Nakitari, the CECM for the County Treasury and Economic Planning.

Hon Nakitari took Members through the objectives and the background to the Memorandum as required by the provisions of Sections 129(1) & (2) of the PFM Act, 2012, before explaining the contents of the proposed budget estimates.

The CECM explained that the proposed budget estimates had been subjected to public participation and the views of the public incorporated. He then highlighted the resource envelop for the financial year as Kshs. 10.06B broken down as follows:-

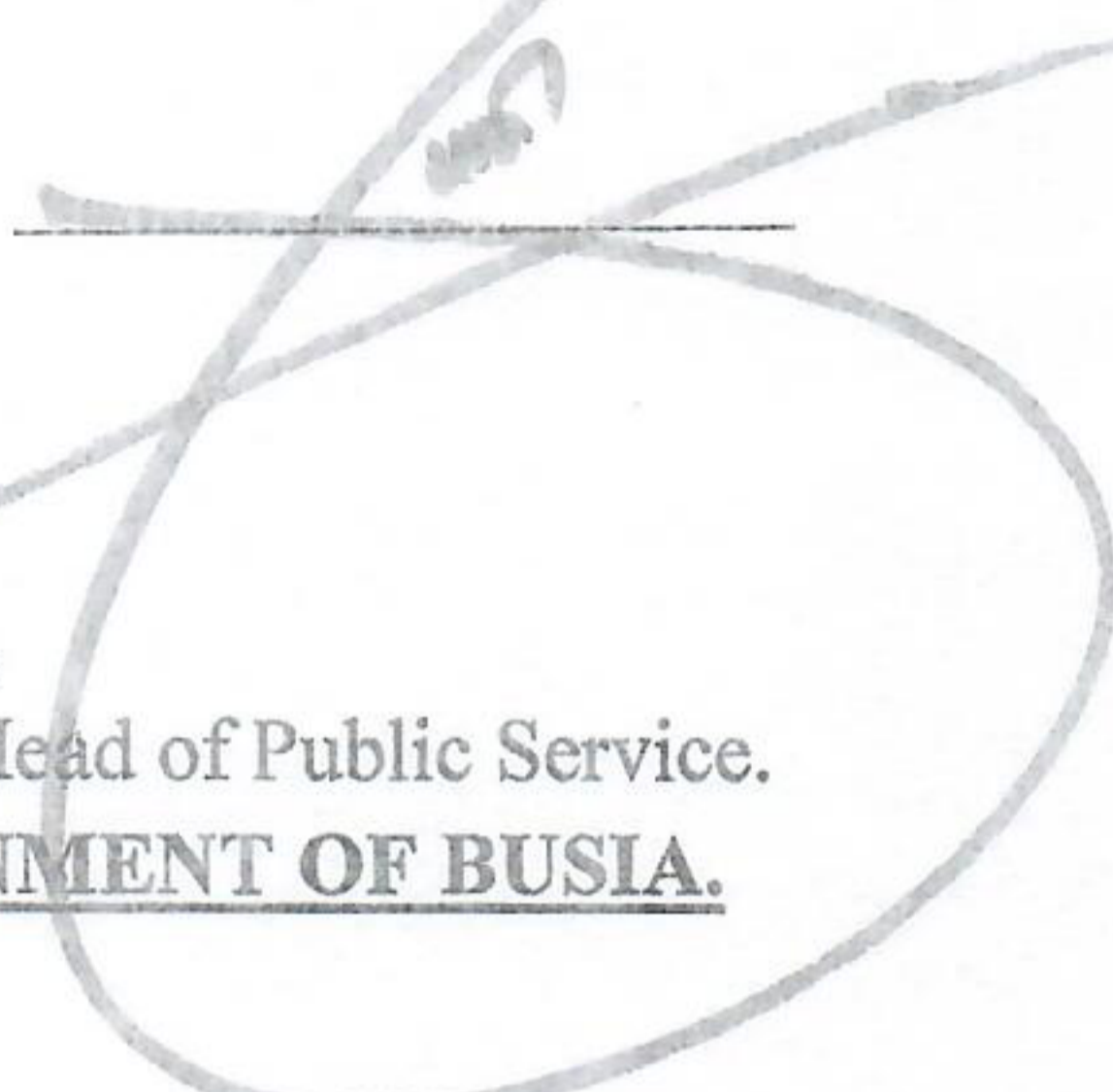
DESCRIPTION	PERCENTAGE	AMOUNT(KSHS)
TOTAL REVENUE	100%	10,060,098,084
EQUITABLE SHARE	80.04%	8,052,092,605
TOTAL OWN SOURCE REVENUE	8.00%	804,981,700
LOCAL REVENUE	3.59%	361,506,282
APPROPRIATION IN AID	4.41%	443,475,418
OTHER LOANS AND GRANTS	11.96%	1,203,023,779
TOTAL EXPENDITURE	100%	10,060,098,084
COUNTY EXECUTIVE RECURRENT	60.92%	6,128,195,831
COUNTY EXECUTIVE CAPITAL	30.44%	3,062,303,608
COUNTY ASSEMBLY RECURRENT	8.64%	869,598,046
COUNTY ASSEMBLY CAPITAL	0.00%	

The CECM gave a breakdown of the expected revenue per department and further analyzed the recurrent and Development budget proposals. He also highlighted the proposed major capital projects in the various departments for the period.



The CEC deliberated on the contents of the Memorandum and the attached proposed budget estimates and approved the same with various amendments for onward transmission to the County Assembly. The proposal for adoption of the Memorandum was made by HE the Deputy Governor, seconded by Hon. Pamela Awori.

Signed:

A large, stylized handwritten signature in grey ink, written over a horizontal line. The signature is circular and loops back to the start.

Date:

28/4/26

CS. John Oscar Juma,  
County Secretary & Head of Public Service.  
COUNTY GOVERNMENT OF BUSIA.

**THE BUSIA COUNTY APPROPRIATION BILL, 2026**

**A Bill for**

**An Act of the County Assembly of Busia to authorize the issue of a sum of money out of the Busia County Exchequer and its application towards the services of the year ending on the 30th of June 2027 and to appropriate that sum for certain public services and purposes**

**ENACTED by the County Assembly of Busia as follows—**

**Short title**

1. This Act may be cited as the Busia County Appropriation Bill, 2026.

**Issue of Kshs. 9,616,622,663 out of the Busia County Exchequer for service of the year ending 30th of June 2027 and appropriation of the money granted**

2. The treasury may issue out of the Busia County Exchequer and apply towards the supply granted for the service of the year ending on 30th June 2026, the sum of **Kenya Shillings Nine Billion, Six Hundred and Sixteen Million, Six Hundred and Twenty Two Thousand, Six Hundred and Sixty Three only**, deemed to have been appropriated as from 1st July 2026, for the services and purposes specified in the Schedules.

**Appropriations in aid**

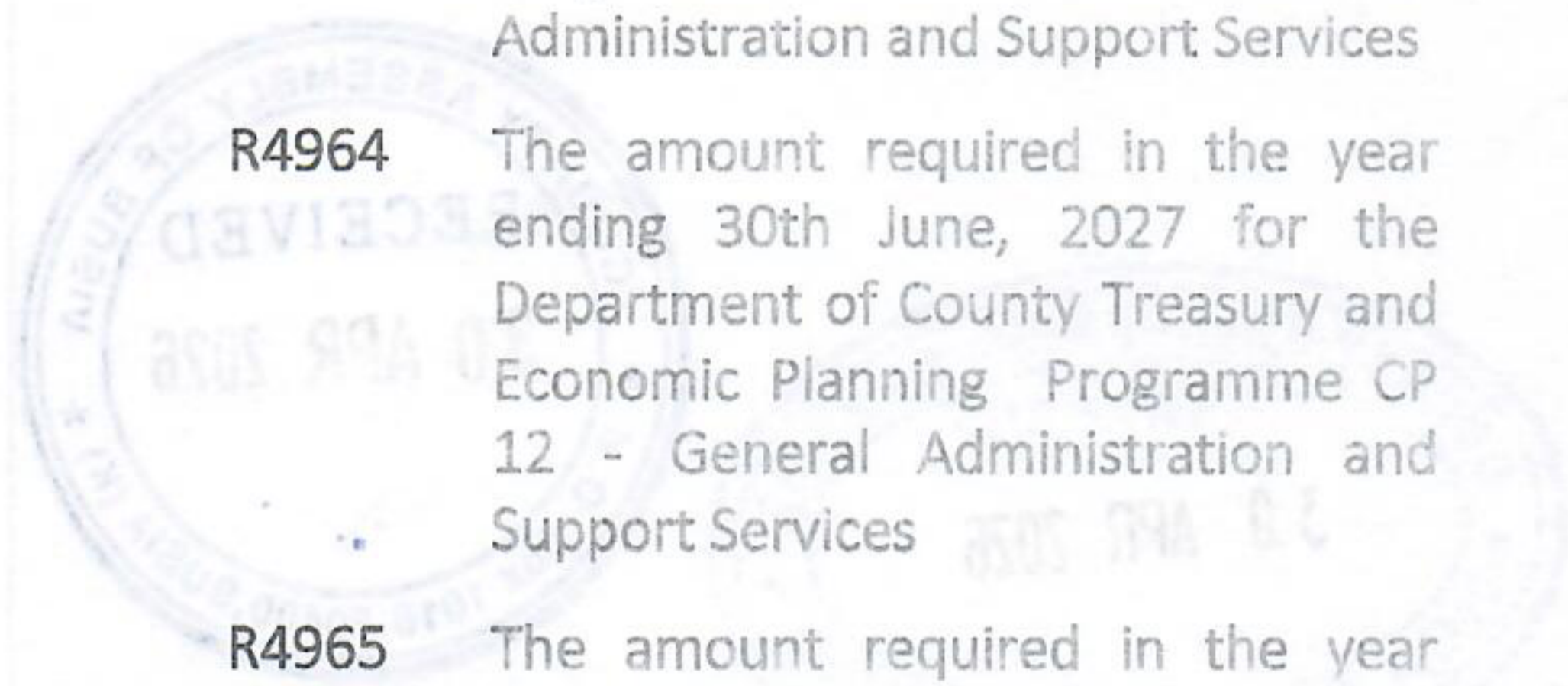
3. In addition to the sum granted by Section 2, there may be applied, for several services and purposes specified in the schedule, the sum specified out of any money directed to be applied as Appropriation in Aid under Section 116(3) of the Public Finance Management Act, 2012, **Kshs. 443,475,421 - Kenya Shillings Four Hundred and Forty-Three Million, Four Hundred and Seventy-Five Thousand, Four Hundred and Twenty-One only**, being County Health Facility Improvement Financing.



**SCHEDULES**

**FIRST SCHEDULE**

VOTE NO.	SERVICE OR PURPOSE	SUPPLY Kshs.	APPROPRIATIONS IN AID Kshs.
R4961	Recurrent Expenditure The amount required in the year ending 30th June, 2027 for the department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness Programme CP 1- General Administration and Support Services	239,241,899	
R4962	The amount required in the year ending 30th June, 2027 for the Department of Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) Programme CP 6 -General Administration and Support Services	109,168,120	
R4963	The amount required in the year ending 30th June, 2027 for the department of Education and Industrial Skills Development Programme CP 9 - General Administration and Support Services	715,012,731	
R4964	The amount required in the year ending 30th June, 2027 for the Department of County Treasury and Economic Planning Programme CP 12 - General Administration and Support Services	727,344,249	
R4965	The amount required in the year ending 30th June, 2027 for the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services Programme CP 15 - General Administration and Support Services	90,096,410	
R4966	The amount required in the year ending 30th June, 2027 for the	144,714,796	



VOTE NO.	SERVICE OR PURPOSE	SUPPLY	APPROPRIATIONS IN AID
	Recurrent Expenditure	Kshs.	Kshs.
	Department of Transport, Roads and Public Works, Programme CP 20 - General Administration and Support Services		
R4967	The amount required in the year ending 30th June, 2027 for the Department of Public Service Management Programme CP 22- General Administration and Support Services	746,237,757	
R4968	The amount required in the year ending 30th June, 2027 for the Department of Lands, Housing and Urban Development, Programme CP 24 - General Administration and Support Services	73,241,070	
R4969	The amount required in the year ending 30th June, 2027 for the Department of Water, Environment, Irrigation, Natural Resources and Climate Change, Programme CP 31 - General Administration and Support Services	125,146,678	
R4970	The amount required in the year ending 30th June, 2027 for the Department Health Services and Sanitation, Programme CP 39 - General Administration and Support Services	2,070,008,972	29,896,361
	CP 40: Curative and Rehabilitative Services	-	262,467,990
	CP 41: Preventive and Promotive Health Services	62,846,722	151,111,070
R4971	The amount required in the year ending 30th June, 2027 for the County Public Service Board,	94,747,874	

VOTE NO.	SERVICE OR PURPOSE	SUPPLY	APPROPRIATIONS IN AID
	Recurrent Expenditure Programme CP 42 - General Administration and Support Services	Kshs.	Kshs.
R4972	The amount required in the year ending 30th June, 2027 for the Governorship, Programme CP 43 - General Administration and Support Services	347,481,286	
R4975	The amount required in the year ending 30th June, 2027 for the County Assembly, Programme CP 45 - General Administration and Support Services	869,598,046	
R4977	The amount required in the year ending 30th June, 2027 for the County Law Office, Programme CP 47 - General Administration and Support Services	65,358,491	
R4978	The amount required in the year ending 30th June, 2027 for the Strategic Partnerships and Digital Economy, Programme CP 48 - General Administration and Support Services	55,559,364	
R4979	The amount required in the year ending 30th June, 2027 for Busia Municipality, Programme CP 27 - General Administration and Support Services	22,827,311	
R4980	The amount required in the year ending 30th June, 2027 for Malaba Municipality, Programme CP 29 - General Administration and Support Services	15,751,554	
	CLASS SUB-TOTAL (RECURRENT)	6,574,383,330	443,475,421



**SECOND SCHEDULE**

VOTE NO.	SERVICE OR PURPOSE	SUPPLY Kshs.	APPROPRIATION IN AID Kshs.
D4961	<p>Development Expenditure</p> <p>The amount required in the year ending 30th June, 2027 for the department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness for implementation of the following programmes: -</p> <p>CP 2: Crop Development</p> <p>CP 3: Livestock Development</p> <p>CP 4: Veterinary Development</p> <p>CP 5: Fisheries and blue economy development</p>	<p>504,065,042</p> <p>402,598,154</p> <p>42,000,000</p> <p>12,100,000</p> <p>47,366,888</p>	
D4962	<p>The amount required in the year ending 30th June, 2027 for the department of Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME) for implementation of the following programmes: -</p> <p>CP 7: Trade Development and Investment</p> <p>CP 8: Industrialization</p>	<p>186,440,522</p> <p>136,440,522</p> <p>50,000,000</p>	
D4963	<p>The amount required in the year ending 30th June, 2027 for the department of Education and Industrial Skills Development for implementation of the following programmes:</p> <p>CP 10: Early Childhood Development Education</p> <p>CP 11: Vocational Training Development</p>	<p>158,444,078</p> <p>126,659,656</p> <p>31,784,422</p>	
D4964	<p>The amount required in the year ending 30th June, 2027 for the Department of County Treasury and Economic Planning for implementation of the following programmes: -</p>	<p>85,000,000</p>	

VOTE NO.	SERVICE OR PURPOSE	SUPPLY Kshs.	APPROPRIATION IN AID Kshs.
	Development Expenditure		
	CP 13: Public Financial Management	60,000,000	
	CP 14: Economic Policy and Planning	25,000,000	
D4965	The amount required in the year ending 30th June, 2027 for the Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services for implementation of the following programmes: -	85,238,200	
	CP 16: Cultural Promotion and Development	5,000,000	
	CP 18: Youth Empowerment and Development	8,700,000	
	CP 19: Promotion and Development of Sports	71,538,200	
D4966	The amount required in the year ending 30th June, 2027 for the Department of Transport, Roads and Public Works for implementation of the following programmes: -	383,873,265	
	CP 21: Road Network	383,873,265	
D4967	The amount required in the year ending 30th June, 2027 for the Department of Public Service Management for implementation of the following programmes: -	352,500,000	
	CP 23: Devolution Support	352,500,000	
D4968	The amount required in the year ending 30th June, 2027 for the Department of Lands, Housing and Urban Development for implementation of the following programmes: -	45,000,000	
	CP 25: Physical Planning and Land Use Management	5,000,000	

VOTE NO.	SERVICE OR PURPOSE	SUPPLY Kshs.	APPROPRIATION IN AID Kshs.
	Development Expenditure CP 26: Housing Development and Management	40,000,000	
D4969	The amount required in the year ending 30th June, 2027 for the Department of Water, Environment, Irrigation, Natural Resources and Climate Change for implementation of the following programmes: -	550,096,746	
	CP 32: Water Supply Services	205,954,695	
	CP 33: Environmental Conservation and Protection	19,970,000	
	CP 34: Environmental Conservation and Management	6,568,250	
	CP 35: Natural Resource Management	5,000,000	
	CP 36: Climate Change Mitigation and Adaptation	277,000,000	
	CP 37: Irrigation and Land Reclamation Services	21,460,951	
	CP 38: Energy Development	14,142,850	
D4970	The amount required in the year ending 30th June, 2027 for the Department Health Services and Sanitation for implementation of the following programmes: -	342,361,770	
	CP 40: Curative and Rehabilitative Services	143,314,012	
	CP 41: Preventive and Promotive Health Services	199,047,758	
D4972	The amount required in the year ending 30th June, 2027 the Governorship for implementation of the following programmes: -	31,269,710	
	CP 44: Disaster Risk Management	31,269,710	

VOTE NO.	SERVICE OR PURPOSE	SUPPLY Kshs.	APPROPRIATION IN AID Kshs.
	Development Expenditure		
D4978	The amount required in the year ending 30th June, 2027 the Strategic Partnerships and Digital Economy for implementation of the following programmes: -	70,950,000	
	CP 49: Information Communication Technology	70,950,000	
D4979	The amount required in the year ending 30th June, 2027 for the Busia Municipality for implementation of the following programmes: -	201,000,000	
	CP 28: Urban Management Services	201,000,000	
D4980	The amount required in the year ending 30th June, 2027 for the Malaba Municipality for implementation of the following programmes: -	46,000,000	
	CP 30: Urban Management Services	46,000,000	
	CLASS SUB-TOTAL (DEVELOPMENT)	3,042,239,333	
	GRAND TOTAL (RECURRENT & DEVELOPMENT)	9,616,622,663	443,475,421



**COUNTY GOVERNMENT OF BUSIA**  
**P.O.BOX PRIVATE BAG-50400**  
**BUSIA, KENYA**  
**COUNTY TREASURY**



**EXECUTIVE APPROVED BUDGET ESTIMATES**

**FOR THE**

**FINANCIAL YEAR 2026/2027**



**AND**

**MEDIUM-TERM EXPENDITURE FRAMEWORK**

**APRIL 2026**

## FOREWORD

The Budget Estimates for the Financial Year 2026/2027 and the Medium-Term Expenditure Framework (MTEF) has been meticulously prepared as a consultative policy and planning document. It harmoniously integrates the County Government's development priorities with the prevailing resource envelope thereby ensuring a balanced and responsive fiscal framework. It has been developed in full compliance with the Constitution of Kenya, 2010, Public Finance Management (PFM) Act, 2012, Sections 125,128,129,130 and 131 and it's enabling PFM Regulations of 2015.

The Budget Estimates have been aligned with key policy and planning frameworks, including County Integrated Development Plan (CIDP) 2023–2027, Annual Development Plan (ADP) for FY 2025/2026, County Fiscal Strategy Paper (CFSP) for FY 2026/2027, National Budget Policy Statement (BPS) 2026, County Allocation of Revenue Bill (CARB) 2026, Fourth Medium-Term Plan (MTP IV) 2023–2027, Bottom-Up Economic Transformation Agenda (BeTA) and Kenya Vision 2030. This alignment underscores the County Government's commitment to coherence, consistency, and strategic focus in resource allocation and service delivery.

The FY 2026/2027 Budget focuses on enhancement of own source revenue and undertaking key strategic flagship projects across the County. These include establishment of Model Health Facilities, refurbishment and improvement of county roads to bitumen standards, construction of Early Childhood Development Classrooms and development & improvement of water infrastructure. It also focuses on enhancing food security by putting substantial resources in agriculture sector which will act as a buffer for industrialization through operationalization of County Aggregated Industrial Park. Further the budget has prioritized increased access to financial support to Micro, Small and Medium Enterprises. In addition, the municipalities of Busia and Malaba have been granted autonomy as enshrined in the Urban Areas and Cities Act, 2011 (Amended 2019). Social support and administrative sectors of sports, culture, governance and public service management have also been considered in this budget. Lastly, pending bills, rollovers and stalled projects have been partially addressed.

To achieve the above vision, a total Budget of **Kshs. 10.060 billion** has been set for the FY 2026/2027. Of this, the County Government anticipates to receive **Kshs. 8.052 billion** as equitable share from the National Government and **Kshs. 1.203 billion** as loans and

conditional grants. In addition, the County projects to collect **Kshs. 804.98million** from Own-Source Revenue, comprising of **Kshs. 361.51 million** from other local revenue streams and **Kshs. 443.48 million** as Appropriation-in-Aid (A-i-A) under the Department of Health Services and Sanitation.

The projected expenditure for FY 2026/2027 equals to revenues totalling to **Kshs. 10.060 billion**. Recurrent expenditure has been allocated **Kshs. 7.018 billion (69.8%)**, while **Kshs. 3.042 billion (30.2%)** has been earmarked for development expenditure. This allocation reflects a deliberate effort to strike an optimal balance between sustaining essential services and advancing the County's development agenda.

The County Treasury remains steadfast in its commitment to supporting all departments in the efficient and effective implementation of planned programmes. It shall continue to uphold prudent financial management, enforce fiscal discipline, and promote accountability and transparency in the utilization of public resources, in strict adherence to the guiding principles enshrined in the Constitution, the PFM Act, and other applicable legal frameworks.



**Hon. Andrew Nakitari**

County Executive Committee Member – County Treasury and Economic Planning

## ACKNOWLEDGEMENT

The preparation of the FY 2026/2027 Budget Estimates and the Medium-Term Expenditure Framework (MTEF) was a rigorous, inclusive, and highly consultative process. It is with deep appreciation that I acknowledge the invaluable contributions, commitment, and collaboration of all stakeholders who played a vital role in its successful development.

I extend my sincere gratitude to the County Executive Committee Members, Chief Officers, Directors, and the County Assembly for their steadfast support, insightful contributions, and constructive engagement throughout the process. I convey special appreciation to the County Executive Committee Member for County Treasury and Economic Planning for his exemplary strategic leadership and unwavering guidance.

I am particularly indebted to CPA. Evans Wandera Wangata, Director of Budget, whose exceptional leadership and coordination were instrumental in the preparation of this document. I also commend the dedication, professionalism, and tireless efforts of CPA. Jesse Mang'eni (Deputy Director), Mr. Amos Owana Imooh, Mr. William Chepkwony, Ms. Maureen Anyango Ochieng, CPA. Kevin Omondi Otieno, Ms. Beverly Anyokorit Ote, Ms. Marlene Ursula Ajiambo, CPA. Chrispinus Oroni, Mr. Tiberious Muganda, Ms. Verah Ingutia, Ms. Sherry Okuku, Ms. Mercy Minayo, CPA. Emily Chemusto and all departmental budget officers, whose collective input greatly enriched the quality and integrity of this budget.

Finally, I wish to express my profound gratitude to His Excellency the Governor Hon. Paul Nyongesa Otuoma for his continued moral support, visionary leadership, and insightful guidance, as well as for fostering an enabling environment that made the successful preparation of this budget possible.



**Mr. Ahmed Adan Hefow**  
Chief Officer – County Treasury





## LIST OF ABBREVIATIONS AND ACRONYMS

MTEF	Medium Term Expenditure Framework
PFM	Public Finance Management
CIDP	County Integrated Development Plan
ADP	Annual Development Plan
CFSP	County Fiscal Strategy Paper
BPS	Budget Policy Statement
CARB	County Allocation of Revenue Bill
MTP	Medium Term Plan
A-i-A	Appropriation-in-Aid
CBROP	County Budget Review and Outlook Paper
GDP	Gross Domestic Product
CAIP	County Aggregation and Industrial Parks
CBO	Community-Based Organization
NAVCDP	National Agricultural Value Chain Development Project
TIMP	Trade and Industrialization Management Programme
CIG	Common Interest Group
VMG	Vulnerable and Marginalized Groups
EPO	Economic Planning Office
SACCO	Savings and Credit Cooperative Organization
NPCU	National Project Coordination Unit
KeLCoP	Kenya Livestock Commercialization Project
MSP	Multi-Stakeholder Platform
ABDP	Aquaculture Business Development Programme
ICT	Information and Communication Technology
EPZ	Export Processing Zone
MSME	Micro, Small and Medium Enterprises
KEBS	Kenya Bureau of Standards
MSEA	Micro and Small Enterprises Authority
ECDE	Early Childhood Development Education
QAS	Quality Assurance and Standards
RRI	Rapid Results Initiative
VTC	Vocational Training Centre
UNICEF	United Nations Children's Fund
SHOFCO	Shining Hope for Communities
ISD	Integrated Social Development
e-CIMES	Electronic County Integrated Monitoring and Evaluation System
KNB	Kenya National Bureau of Statistics
ERP	Economic Recovery Programme
PLWD	Persons Living with Disabilities
KICOSCA	Kenya Inter-Counties Sports and Cultural Association
KICC	Kenyatta International Convention Centre
UNESCO	United Nations Educational, Scientific and Cultural Organization

CRIP	Climate Resilient Infrastructure Improvement Programme
GIS	Geographic Information System
CAD	Computer-Aided Design
IPPD	Integrated Personnel and Payroll Database
FAO	Food and Agriculture Organization
KEMRI	Kenya Medical Research Institute
KEFRI	Kenya Forestry Research Institute
KDSP	Kenya Devolution Support Programme
SDG	Sustainable Development Goals
FLLoCA	Financing Locally-Led Climate Action
SCWOS	Street Children Welfare Outreach Society
REREC	Rural Electrification and Renewable Energy Corporation
HRH	Human Resources for Health
SOP	Standard Operating Procedures
BCRH	Busia County Referral Hospital
CNAP	County Nutrition Action Plan
KDHS	Kenya Demographic and Health Survey
FMP	Fisheries Management Plan
AGP-BA	Agriculture Programme for Bill & Melinda Gates Foundation
MIYCN	Maternal, Infant and Young Child Nutrition
BFCI	Baby-Friendly Community Initiative
NCD	Non-Communicable Diseases
AMPATH- MTRH	Academic Model Providing Access to Healthcare – Moi Teaching and Ref Hospital
WHO	World Health Organization
SHA	Social Health Authority
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System

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## SUMMARY OF REVENUE AND EXPENDITURE FOR FY 2026/2027

DESCRIPTION	%	AMOUNT (Kshs..)
Total Revenue	100%	10,060,098,084
Equitable Share	80.04%	8,052,092,605
Total Own Source Revenue	8.00%	804,981,700
Local Revenue	3.59%	361,506,282
Appropriation in Aid	4.41%	443,475,418
Other Loans and Grants	11.96%	1,203,023,779
Total Expenditure	100%	10,060,098,084
County Executive Recurrent	61.12%	6,148,260,705
County Executive Capital	30.24%	3,042,239,333
County Assembly Recurrent	8.64%	869,598,046

The above table presents the revenue and expenditure estimates for the Financial Year 2026/2027. In terms of revenue projections, the equitable share constitutes the largest proportion at **80.04 percent**, underscoring its central role in financing county operations. This is followed by loans and grants at **11.96 percent** and lastly, County own-source revenue at **8.00 percent**.

### Risks to Revenue Collection and Budget Implementation

**Natural disasters**, particularly recurrent flooding, pose a significant threat to the development trajectory of Busia County. Such calamities disrupt economic activity, thereby undermining revenue collection while simultaneously delaying or derailing the implementation of critical programmes and projects. In the absence of adequate contingency and mitigation measures, scarce resources may be reallocated from planned development initiatives to emergency response efforts, ultimately compromising budget execution and development outcomes.

Additionally, **revenue shortfalls** present a substantial risk to effective budget implementation. Overly optimistic revenue projections may result in financing gaps, compelling the County Government to scale down, postpone, or abandon priority projects halfway through. This, in turn, adversely affects service delivery and slows the pace of socio-economic development.



## Linkages

The budget-making process is inherently continuous and interdependent, encompassing formulation, implementation, and evaluation phases. The FY 2026/2027 Budget Estimates for Busia County are firmly anchored in key policy and planning frameworks to ensure coherence, transparency, and strategic resource allocation.

Firstly, the Budget Policy Statement (BPS) 2026 provides the national fiscal framework, including equitable share allocations and conditional grants, thereby guiding county-level budgeting. It serves as a policy anchor that aligns county resource allocation with national priorities and prevailing fiscal realities.

Secondly, the Budget Estimates are closely aligned with the County Integrated Development Plan (CIDP) 2023–2027, which articulates the County’s medium-term development agenda. This alignment ensures that annual budget allocations are consistent with long-term strategic objectives, thereby promoting continuity and policy coherence.

Further, the Annual Development Plan (ADP) 2026/2027 operationalizes the CIDP by translating strategic priorities into specific programmes and projects for implementation within the financial year. The ADP thus provides a clear framework for directing resources towards high-impact development interventions.

Moreover, the County Fiscal Strategy Paper (CFSP) 2026/2027, prepared in accordance with Section 117 of the Public Finance Management (PFM) Act and Regulation 26(4) of the PFM Regulations, 2015, outlines the fiscal framework and sets departmental expenditure ceilings. These ceilings form a rational basis for resource distribution across sectors, thereby enhancing fiscal discipline and prudent public financial management.

Finally, the County Budget Review and Outlook Paper (CBROP) 2025 informs the budget formulation process by assessing past fiscal performance and establishing preliminary expenditure ceilings based on revenue trends and expenditure outcomes. This ensures that the budget estimates are grounded in realistic assumptions and responsive to the County’s fiscal position.



## **Adherence to Fiscal Responsibility Principles**

In accordance with Article 201 of the Constitution of Kenya, 2010, and Section 107 of the Public Finance Management Act, 2012, the County Government has adhered to the prescribed fiscal responsibility principles as outlined below:

### **i. Recurrent Expenditure Threshold**

The County Government has consistently maintained a balanced budget, ensuring that recurrent expenditure does not exceed total revenue. It has adhered to the recommended threshold of allocating no more than **70 percent** to recurrent expenditure and at least **30 percent** to development expenditure. In the FY 2026/2027 Budget Estimates, **69.76 percent** has been allocated to recurrent expenditure, while **30.24 percent** is directed towards development.

### **ii. Minimum Allocation to Development Expenditure**

Over the medium term, the County Government has sustained compliance with the requirement that a minimum of **30 percent** of the budget be allocated to development expenditure, thereby reinforcing its commitment to long-term growth and infrastructure development.

### **iii. Wage Bill Threshold**

In line with Section 25(1)(b) of the PFM (County Governments) Regulations, 2015, county governments are required to limit expenditure on wages and benefits to a maximum of **35 percent** of total revenue. However, in the FY 2026/2027 Budget Estimates, the County's wage bill stands at **47 percent**, exceeding the prescribed threshold.

This elevated wage bill is largely attributable to the absorption and retention of staff from the defunct local authorities, the recruitment of essential technical personnel across departments, and the continued implementation of collective bargaining agreements. To address this challenge, the County Public Service Board has instituted a range of corrective measures, including the non-replacement of retired non-technical staff and the recruitment of new personnel at entry-level job groups, which attract relatively lower remuneration.



**REVENUE ESTIMATES FOR THE FY 2026/2027 AND MEDIUM TERM**

Revenue Sources	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Actual Receipts	Approved Revenue Estimates	1st Revised Revenue Estimates	Revenue Estimates	Projection	
								FY 2026-2027	FY 2027-2028
	Kshs..	Kshs..	Kshs..	Kshs..			Kshs..	Kshs..	Kshs..
Administrative Services	3,133,500	3,373,535	3,373,535	4,140,750	11,504,805	12,104,805	17,971,505	19,768,656	21,745,521
Fire Safety	2,986,500	2,720,080	2,720,080	3,336,200	11,004,805	11,004,805	3,836,630	4,220,293	4,642,322
Payroll products							13,209,642	14,530,606	15,983,667
Impounding/Clamp, Fees	147,000	653,455	653,455	804,550	500,000	1,100,000	925,233	1,017,756	1,119,532
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	66,381,310	115,350,776	115,350,776	60,542,974	77,827,240	126,327,240	79,627,889	87,571,428	96,328,571
Sugar Cane Cess	15,310,287	20,359,000	20,359,000	20,231,103	20,000,000	35,000,000	22,254,213	24,479,635	26,927,598
Transit Produce Cess	37,243,969	30,674,240	30,674,240	24,812,145	30,674,240	50,174,240	27,293,360	30,022,695	33,024,965
Tobacco Cess	1,121,281	999,182	999,182	1,701,980	2,500,000	3,500,000	1,701,980	1,872,178	2,059,396
Fish Cess	934,589	1,005,147	1,005,147	714,430	1,200,000	2,200,000	821,595	903,754	994,129
Tractor Hire Services	1,698,255	50,000,000	50,000,000	4,494,295	8,000,000	10,000,000	5,168,439	5,685,283	6,253,811
Agriculture Training Centre	1,523,575	1,038,241	1,038,241	1,426,080	3,500,000	4,500,000	3,565,200	3,921,720	4,313,892
Veterinary Services	3,045,836	2,427,800	2,427,800	1,942,240	4,782,200	5,782,200	7,556,075	8,311,683	9,142,851
Stock Sale	3,841,588	3,993,209	3,993,209	3,022,430	4,400,000	5,400,000	443,500	487,850	536,635
Fish Traders License	422,800	130,020	130,020	177,400	230,000	730,000	273,375	300,713	330,784
Fish Movement Permit	261,240	120,450	120,450	109,350	125,000	625,000	2,800,000	3,080,000	3,388,000
Livestock movement permit		217,800	217,800	160,158	217,800	217,800	500,000	550,000	605,000
Vaccination		605,000	605,000	428,500			300,000	330,000	363,000
Artificial Insemination		84,700	84,700	32,455			1,115,750	1,227,325	1,350,058
Slaughter premise licenses		505,615	505,615	132,559	600,000	1,000,000			
Meat Carrier License		72,600	72,600	43,450					
Meat inspection fees( Bovine, pigs, sheep and goats)		2,057,000	2,057,000	530,213			4,073,938	4,481,331	4,929,464
Reg. Of Boats License	207,200	34,540	34,540	155,050	100,000	200,000	387,625	426,388	469,026
Fisherman's License	625,700	84,700	84,700	175,700	85,000	285,000	439,250	483,175	531,493
Fish Import Permit	81,540	41,404	41,404	126,836	300,000	500,000	317,090	348,799	383,679
Wakhungu Fish Farm		110,000	110,000		1,000,000	6,000,000			
Cage Licensing	45,450	112,530	112,530	119,600	113,000	213,000	299,000	328,900	361,790
Fingerling Sale				7,000			17,500	19,250	21,175
Certificate of Transport		508,200	508,200				300,000	330,000	363,000
Automation for licenses for Agro-dealers	18,000	169,400	169,400						
Youth, Sports, Culture, Gender, Creative Arts and Social Services	193,850	311,600	311,600	242,070	350,000	700,000	343,059	377,365	415,101

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

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Sign



Date 30<sup>th</sup> April 2026



Revenue Sources	Actual Receipts		Budget Estimates		Revised Revenue Estimates		Actual Receipts		Approved Revenue Estimates		1st Revised Revenue Estimates		Revenue Estimates		Projection			
	FY 2023-2024	Kshs..	FY 2024-2025	Kshs..	FY 2024-2025	Kshs..	FY 2024-2025	Kshs..	FY 2025-2026	Kshs..	FY 2025-2026	Kshs..	FY 2026-2027	Kshs..	FY 2027-2028	Kshs..	FY 2028-2029	Kshs..
Hire Of Hall / Office	66,500	61,600	-	-	47,910	61,600	100,000	47,910	100,000	200,000	200,000	119,775	131,753	144,928	-	-	-	-
Hire of Busia County Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Registration/ Renewal of SHGs, CBOs, Women groups and Youth groups	127,350	200,000	200,000	200,000	194,160	200,000	250,000	194,160	250,000	500,000	500,000	223,284	245,612	270,174	-	-	-	-
Community Cultural Centres	-	50,000	50,000	50,000	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-
Lands, Housing And Urban Development	30,931,578	107,062,756	107,062,756	107,062,756	37,299,158	107,062,756	123,093,317	37,299,158	123,093,317	154,885,495	154,885,495	78,224,266	86,046,693	94,651,362	-	-	-	-
Plot Rent	1,102,755	1,989,286	1,989,286	1,989,286	2,975,341	1,989,286	1,842,369	2,975,341	1,842,369	2,842,369	2,842,369	7,438,353	8,182,188	9,000,407	-	-	-	-
Plot Rent Arrears	315,154	913,022	913,022	913,022	-	913,022	2,000,000	-	2,000,000	2,500,000	2,500,000	-	-	-	-	-	-	-
Clor/(Contributions in lieu of rates) Arrears	-	10,000,000	10,000,000	10,000,000	-	10,000,000	9,708,510	-	9,708,510	9,708,510	9,708,510	-	-	-	-	-	-	-
Clor	-	7,200,000	7,200,000	7,200,000	544,500	7,200,000	7,200,000	544,500	7,200,000	7,200,000	7,200,000	2,994,750	3,294,225	3,623,648	-	-	-	-
Rent/Gov Houses	5,757,658	4,963,022	4,963,022	4,963,022	1,868,737	4,963,022	3,000,000	1,868,737	3,000,000	6,000,000	6,000,000	6,540,580	7,194,637	7,914,101	-	-	-	-
Land Rates	1,826,773	30,456,078	30,456,078	30,456,078	6,396,829	30,456,078	9,000,000	6,396,829	9,000,000	11,000,000	11,000,000	24,307,950	26,738,745	29,412,620	-	-	-	-
Land Rates (Arrears)	602,260	28,250,182	28,250,182	28,250,182	354,727	28,250,182	65,227,438	354,727	65,227,438	68,227,438	68,227,438	5,370,905	5,852,996	6,438,295	-	-	-	-
Application Of Plans	455,500	3,000,000	3,000,000	3,000,000	68,000	3,000,000	565,000	68,000	565,000	5,565,000	5,565,000	78,200	86,020	94,622	-	-	-	-
Building Plans Approval	2,062,150	5,420,378	5,420,378	5,420,378	2,390,500	5,420,378	4,500,000	2,390,500	4,500,000	7,500,000	7,500,000	4,302,900	4,733,190	5,206,509	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
advertisement	18,809,328	13,770,788	13,770,788	13,770,788	22,700,524	13,770,788	20,000,000	22,700,524	20,000,000	34,292,178	34,292,178	27,240,629	29,964,692	32,961,161	-	-	-	-
Animal Control and Welfare	-	1,100,000	1,100,000	1,100,000	-	1,100,000	50,000	-	50,000	50,000	50,000	-	-	-	-	-	-	-
<b>Transport, Roads and Public Works</b>	<b>29,656,377</b>	<b>43,084,226</b>	<b>43,084,226</b>	<b>43,084,226</b>	<b>27,796,430</b>	<b>43,084,226</b>	<b>40,022,015</b>	<b>27,796,430</b>	<b>40,022,015</b>	<b>54,510,655</b>	<b>54,510,655</b>	<b>46,141,796</b>	<b>50,755,976</b>	<b>55,831,573</b>	-	-	-	-
Trailer Parking Fees	3,496,240	5,715,438	5,715,438	5,715,438	3,090,620	5,715,438	4,245,864	3,090,620	4,245,864	6,245,864	6,245,864	3,554,213	3,909,634	4,300,598	-	-	-	-
Reserved Parking	5,684,033	3,449,996	3,449,996	3,449,996	6,211,250	3,449,996	6,252,436	6,211,250	6,252,436	10,252,436	10,252,436	9,316,875	10,248,563	11,273,419	-	-	-	-
Bus Parking Fees	20,428,604	33,700,992	33,700,992	33,700,992	18,464,560	33,700,992	25,471,464	18,464,560	25,471,464	31,960,104	31,960,104	33,236,208	36,559,829	40,215,812	-	-	-	-
Machine Hire	47,500	217,800	217,800	217,800	30,000	217,800	4,052,250	30,000	4,052,250	6,052,250	6,052,250	34,500	37,950	41,745	-	-	-	-
<b>Water, Environment, Irrigation, Natural Resources and Climate Change</b>	<b>8,585,843</b>	<b>12,459,150</b>	<b>12,459,150</b>	<b>12,459,150</b>	<b>8,994,318</b>	<b>12,459,150</b>	<b>14,274,200</b>	<b>8,994,318</b>	<b>14,274,200</b>	<b>21,874,200</b>	<b>21,874,200</b>	<b>10,343,466</b>	<b>11,377,812</b>	<b>12,515,593</b>	-	-	-	-
Solid Waste	2,984,260	2,888,017	2,888,017	2,888,017	3,424,000	2,888,017	3,000,000	3,424,000	3,000,000	4,000,000	4,000,000	3,937,600	4,331,360	4,764,496	-	-	-	-
Sand Cess	3,494,780	1,336,335	1,336,335	1,336,335	3,032,180	1,336,335	5,000,000	3,032,180	5,000,000	7,000,000	7,000,000	3,487,007	3,835,708	4,219,278	-	-	-	-
Busia Hills Water Supply	338,275	524,625	524,625	524,625	598,904	524,625	524,625	598,904	524,625	1,024,625	1,024,625	688,740	757,614	833,375	-	-	-	-
Busijo Water Supply	144,430	234,185	234,185	234,185	177,405	234,185	234,185	177,405	234,185	534,185	534,185	204,016	224,417	246,859	-	-	-	-
Alerna Water Supply	-	95,077	95,077	95,077	-	95,077	95,077	-	95,077	195,077	195,077	-	-	-	-	-	-	-
Munana Water Supply	119,725	668,726	668,726	668,726	158,715	668,726	668,726	158,715	668,726	1,368,726	1,368,726	182,522	200,774	220,852	-	-	-	-
Butula Water Supply	543,484	734,428	734,428	734,428	658,740	734,428	734,428	658,740	734,428	1,234,428	1,234,428	757,551	833,306	916,637	-	-	-	-
Port Victoria Water Supply	615,689	1,598,969	1,598,969	1,598,969	744,374	1,598,969	1,598,969	744,374	1,598,969	2,298,969	2,298,969	856,030	941,633	1,035,796	-	-	-	-

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

Sign \_\_\_\_\_ Date 30<sup>th</sup> April 2026

Revenue Sources	Actual		Budget		Revised		Actual		Approved		1st Revised		Revenue		Projection	
	Receipts	Estimates	Revenue	Estimates	Revenue	Estimates	Receipts	Estimates	Revenue	Estimates	Revenue	Estimates	Estimates	Estimates	Estimates	Estimates
Drilling Rig																
Noise																
Water Bowser																
Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)																
Liquor License																
Single Business Permit																
Market Stall / Kiosk																
Charcoal Fees:																
Markets Fees																
Weights & Measures																
Co-Operatives Audit Fees																
Other Miscellaneous																
Local Own Source Revenue																
Health Services and Sanitation																
Mortuary Fees(Facilities)																
Slaughter Fees																
Public Health																
Hospital User Fees-(Facilities)																
SHA(Facilities)																
Busia County Referral Hospital																
Mortuary Fees																
Hospital User Fees-																
SHA																
Khunyangu Sub County Hospital																
Hospital User Fees-																
SHA																
Nambale Sub County Hospital																
Hospital User Fees-																
SHA																
Alupe Sub County Hospital																
Mortuary Fees																

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

Sign

Date 30<sup>th</sup> April 2026

Revenue Sources	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Actual Receipts	Approved Revenue Estimates	1st Revised Revenue Estimates	Revenue Estimates	Projection	
	FY 2023-2024 Kshs..	FY 2024-2025 Kshs..	FY 2024-2025 Kshs..	FY 2024-2025 Kshs..	FY 2025-2026 Kshs..	FY 2025-2026 Kshs..	FY 2026-2027 Kshs..	FY 2027-2028 Kshs..	FY 2028-2029 Kshs..
Hospital User Fees-									
SHA		4,618,616	5,649,700	3,889,239	3,925,824	4,491,575	6,714,089	7,385,498	8,124,048
		8,788,628	11,515,753	10,388,555	16,077,256	17,573,616	16,146,431	17,761,074	19,537,182
<b>Teso North Sub County Hospital</b>									
Mortuary Fees		15,773,704	21,190,911	21,753,720	21,463,254	23,609,579	32,349,175	35,584,093	39,142,502
Hospital User Fees-		1,931,511	2,441,812	1,533,700	2,897,267	3,099,451	2,754,606	3,030,067	3,333,073
SHA		6,189,912	8,286,371	6,157,296	5,261,425	6,092,053	10,300,481	11,330,529	12,463,582
		7,652,281	10,462,728	14,062,724	13,304,562	14,418,075	19,294,088	21,223,497	23,345,846
<b>Sio Port Sub County Hospital</b>									
Hospital User Fees-		7,860,761	10,494,825	8,664,462	11,610,613	12,771,674	13,911,874	15,303,061	16,833,368
SHA		3,139,921	3,653,827	2,696,469	2,668,933	2,895,456	4,523,382	4,975,720	5,473,292
		4,720,840	6,840,998	5,967,993	8,941,680	9,876,218	9,388,492	10,327,341	11,360,075
<b>Port Victoria Sub County Hospital</b>									
Mortuary Fees		22,519,432	29,505,110	20,504,309	37,032,053	40,735,258	35,256,863	38,782,549	42,660,804
Hospital User Fees-		1,477,794	1,903,222	1,346,300	2,216,691	2,442,216	2,297,911	2,527,702	2,780,472
SHA		4,059,056	4,987,453	3,616,478	3,450,198	3,942,354	6,110,204	6,721,224	7,393,347
		16,982,582	22,614,435	15,541,531	31,365,164	34,350,688	26,848,748	29,533,623	32,486,985
<b>Matayos Sub County Hospital</b>									
Hospital User Fees-		4,390,423	4,764,863	3,676,902	3,731,860	6,717,348	6,059,333	6,665,266	7,331,793
SHA		4,390,423	4,627,256	1,324,929	3,591,860	5,480,181	3,638,557	4,002,413	4,402,654
			137,607	2,351,973	140,000	1,237,167	2,420,776	2,662,854	2,929,139
<b>Amukura Sub County Hospital</b>									
Hospital User Fees-		4,390,423	5,325,215	5,780,528	3,731,860	8,210,092	8,443,135	9,287,449	10,216,193
SHA		4,390,423	4,564,762	2,991,411	2,895,362	3,730,552	5,273,792	5,801,171	6,381,288
			760,453	2,789,117	836,498	4,479,540	3,169,343	3,486,277	3,834,905
<b>Bumala B Sub County Hospital</b>									
Hospital User Fees-		4,390,423	5,078,991	4,856,624	3,731,860	3,731,860	7,396,119	8,135,731	8,949,304
SHA		4,390,423	4,540,600	3,071,061	3,139,630	3,221,022	5,341,361	5,875,497	6,463,047
			538,391	1,785,563	592,230	884,024	2,054,758	2,260,234	2,486,257
<b>Mukhobola Sub County Hospital</b>									
Hospital User Fees-		4,390,423	5,261,081	2,982,144	3,731,860	8,210,092	5,612,684	6,173,952	6,791,348
SHA		4,390,423	4,481,755	742,319	2,874,601	3,344,368	2,983,196	3,281,516	3,609,667
			779,326	2,239,825	857,259	4,865,724	2,623,488	2,892,437	3,181,680
<b>Angurai Sub County Hospital</b>									
Hospital User Fees-		4,390,423	4,558,693	2,392,011	3,731,860	7,463,720	4,090,697	4,499,767	4,949,743
SHA		4,390,423	4,483,762	794,147	3,649,436	5,719,499	3,015,398	3,316,938	3,648,632
			74,931	1,597,864	82,424	1,744,221	1,075,299	1,182,829	1,301,112
<b>Lupida Sub County Hospital</b>									
Hospital User Fees-		4,390,423	4,741,746	6,909,395	3,731,860	8,210,092	9,280,267	10,208,294	11,229,123
SHA		4,390,423	4,700,325	2,638,501	3,686,297	7,636,545	4,988,663	5,487,529	6,036,282
			41,421	4,270,894	45,561	573,547	4,291,604	4,720,764	5,192,841
<b>Health Centres - 18No</b>									
Hospital User Fees-		25,115,979	25,115,979	35,966,682	21,348,582	64,045,747	48,524,671	53,377,138	58,714,852
		25,115,979	25,115,979	35,966,682	21,348,582	25,827,515	10,000,000	11,000,000	12,100,000

Sign

Date 30<sup>th</sup> April 2026

Revenue Sources	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Actual Receipts	Approved Revenue Estimates	1st Revised Revenue Estimates	Revenue Estimates	Projection	
								FY 2026-2027	FY 2027-2028
	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
SHA						38,218,232	38,524,671	42,377,138	46,614,852
Dispensaries					12,600,000	44,100,000	28,627,148	31,489,863	34,638,849
Hospital User Fees-					12,600,000	40,795,650	28,627,148	31,489,863	34,638,849
SHA									
Appropriation in Aid	136,138,244	204,744,506	229,705,635	267,185,147	307,495,850	445,062,668	443,475,418	487,822,960	536,605,256
Total Own Source Revenue	369,203,975	647,006,996	697,006,996	506,668,697	707,267,427	999,760,611	804,981,700	870,930,013	958,023,015
National Government:									
Equitable Share.	6,877,538,472	7,764,601,080	7,514,935,582	7,514,935,582	7,862,026,089	7,956,564,058	8,052,092,605	8,213,134,457	8,377,397,146
Other Grants	469,449,413	902,110,048	977,628,778	298,939,201	936,651,545	1,171,463,748	1,203,023,779	1,203,023,779	1,203,023,779
IDA(World Bank) Credit National Agricultural Value Chain Development Project(NAVCDP)	199,375,123	250,000,000	250,000,000	84,575,472	235,500,000	231,250,000	235,500,000	235,500,000	235,500,000
Busia County Aggregated Industrial Park	-	-	250,000,000	133,368,421	-	-	-	-	-
Kenya Climate Smart Agriculture Project(KCSAP)	-	90,000,000	-	-	-	-	-	-	-
Kenya Devolution Support Programme level "I" Grant	-	37,500,000	37,500,000	-	-	-	-	-	-
DANIDA	-	10,972,500	9,690,000	9,262,500	-	13,537,500	-	-	-
Agriculture Sector Development Support Programme II (ASDSP II)	8,904,970	2,450,305	-	-	-	-	-	-	-
Aquaculture Business Development Project (ABDP)	-	22,585,560	22,585,560	-	22,945,560	22,945,560	-	-	-
Compensation for user fees foregone	-	-	-	-	-	-	-	-	-
Affordable Housing Programme	-	-	-	-	8,817,410	8,817,410	7,787,057	7,787,057	7,787,057
Kenya Livestock Commercialization Project (KelCop)	16,095,837	33,500,000	33,550,000	33,423,508	33,550,000	33,550,000	33,500,000	33,500,000	33,500,000
County Equalization Fund	-	-	17,919,656	-	17,919,656	17,919,656	-	-	-
Kenya Agricultural Business Development Project (KABDP)	-	-	10,918,919	-	10,918,919	10,918,919	-	-	-
Nutrition International	16,972,500	10,000,000	6,000,000	6,000,000	-	-	-	-	-
IDA (World Bank) Credit Financing Locally-Lead Climate	146,783,494	217,000,000	217,000,100	-	217,000,000	217,000,000	217,000,000	217,000,000	217,000,000

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

8

Sign

Date 30<sup>th</sup> April 2026

Revenue Sources	Actual Receipts	Budget Estimates	Revised Revenue Estimates	Actual Receipts	Approved Revenue Estimates	1st Revised Revenue Estimates	Revenue Estimates	Projection	
	FY 2023-2024 Kshs..	FY 2024-2025 Kshs..	FY 2024-2025 Kshs..	FY 2024-2025 Kshs..	FY 2025-2026	FY 2025-2026	FY 2026-2027 Kshs..	FY 2027-2028 Kshs..	FY 2028-2029 Kshs..
Action (fLoCA) Program, County Climate Resilience Investment (CCRI) Grant									
IDA (World Bank) Second Kenya Devolution Support Program- Institutional Grant (Level 1 Grant)(KDSP)					37,500,000	37,500,000	37,500,000	37,500,000	37,500,000
IDA (World Bank) Second Kenya Devolution Support Program- Service Delivery & Investment grant (Level 2 Grant) (KDSP)					352,500,000	352,500,000	352,500,000	352,500,000	352,500,000
Financing Locally-Led Climate Action Program(fLoCA)-FY 2023/2024		217,100,983							
Financing Locally-Led Climate Action Program(fLoCA)-County Climate Institutional support (CCIS)	81,317,489	11,000,000	11,000,000						
Resilient and Responsive Health Systems							62,846,722	62,846,722	62,846,722
Community Health Promoters							66,390,000	66,390,000	66,390,000
Kenya Urban Support Program-(KUSP) Urban Institutional Grant			35,000,000	32,309,300		28,400,000			
Kenya Urban Support Program-(KUSP)-Urban Development Grant			76,464,543			197,124,703	190,000,000	190,000,000	190,000,000
<b>Total Balance Brought Forward FY 2024/2025</b>	<b>1,415,902,624</b>	<b>-</b>	<b>1,452,864,321</b>	<b>1,580,577,382</b>	<b>531,807,622</b>	<b>1,120,364,257</b>	<b>-</b>	<b>-</b>	<b>-</b>
Received balances brought forward					213,725,995	508,256,147			
Receivable balances					318,081,627	612,108,110			
<b>Grand Total Revenue</b>	<b>9,132,094,484</b>	<b>9,313,718,124</b>	<b>10,642,435,671</b>	<b>9,901,120,862</b>	<b>10,037,752,683</b>	<b>11,248,152,673</b>	<b>10,060,098,084</b>	<b>10,287,088,249</b>	<b>10,538,443,940</b>

**MMARY OF EXPENDITURE BY VOTE AND CATEGORY FOR THE FY 2026/2027**

Vote Title	Expenditure	Total Revised	Expenditure	Total Budget	Total 1st	Budget Estimates FY 2026/2027			Development	Total Budget	Allocation
	Kh\$. FY 2023/2024	Estimate FY 2024/2025	Kh\$.. FY 2024/2025	Estimate FY 2025/2026	Estimate FY 2025/2026	Estimate FY 2025/2026	Employee Compensation	Operation & Maintenance	Total Recurent Budget	Estimates FY 2026/2027	Estimate FY 2026/2027
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	925,252,210	1,114,763,485	695,329,753	816,744,316	918,082,769	215,903,416	23,338,483	239,241,899	504,065,042	743,306,941	7.4%
Trade, Investment, Industrialization, Co- operatives, Small and Micro Enterprises (SME)	253,451,062	503,728,800	292,114,239	341,871,668	356,173,627	75,197,182	33,970,938	109,168,120	186,440,522	295,608,642	2.9%
Education and Industrial Skills Development	727,491,287	834,485,780	659,566,465	804,840,084	898,761,021	654,334,289	60,678,442	715,012,731	158,444,078	873,456,809	8.7%
The County Treasury and Economic Planning	712,315,063	810,004,995	743,401,893	696,892,616	666,605,359	332,249,737	395,094,512	727,344,249	85,000,000	812,344,249	8.1%
Youth, Sports, Culture, Gender, Creative Arts and Social Services	159,251,267	275,016,138	223,533,191	234,706,008	301,732,884	58,563,246	31,533,164	90,096,410	85,238,200	175,334,610	1.7%
Transport, Roads and Public Works	687,107,814	909,914,163	868,696,887	788,606,364	943,777,729	68,548,614	76,166,182	144,714,796	383,873,265	528,588,061	5.3%
Public Service Management	486,929,936	649,740,739	628,343,561	747,626,617	1,113,474,579	297,161,858	449,075,899	746,237,757	352,500,000	1,098,737,757	10.9%
Lands, Housing and Urban Development	191,461,407	435,461,211	320,259,420	241,481,352	573,379,595	42,867,322	30,373,748	73,241,070	45,000,000	118,241,070	1.2%
Busia Municipality						12,827,311	10,000,000	22,827,311	201,000,000	223,827,311	2.2%
Matiba Municipality						5,751,554	10,000,000	15,751,554	46,000,000	61,751,554	0.6%
Water, Environment, Irrigation, Natural Resources and Climate Change	414,807,074	1,017,867,020	501,879,829	889,356,286	1,049,083,173	104,316,451	20,890,227	125,146,678	550,096,746	675,243,424	6.7%
Health Services and Sanitation	2,498,905,458	2,704,700,987	2,385,049,485	2,949,321,601	2,938,181,663	2,099,905,333	476,425,782	2,576,331,115	342,361,770	2,918,692,885	29.0%
County Public Service Board	100,769,618	120,296,314	115,447,023	97,884,047	74,370,633	39,261,139	55,486,735	94,747,874	-	94,747,874	0.9%
The Governorship	397,557,370	400,497,971	370,000,777	380,930,391	370,461,467	194,456,508	153,024,778	347,481,286	31,269,710	378,750,996	3.8%
County Assembly	940,959,959	846,454,206	845,103,562	913,882,566	914,098,045	517,684,414	351,913,632	869,598,046	-	869,598,046	8.6%
County Law Office	85,751,723	82,256,594	79,840,624	70,364,830	67,297,526	15,591,629	49,766,862	65,358,491	70,950,000	65,358,491	0.6%
Strategic Partnerships and Digital Economy	52,076,677	64,960,335	58,392,353	63,743,937	62,672,603	35,679,743	19,879,621	55,559,364	70,950,000	126,509,364	1.3%
<b>Totals</b>	<b>8,634,087,925</b>	<b>10,770,148,738</b>	<b>8,796,959,064*</b>	<b>10,037,752,688</b>	<b>11,248,152,673</b>	<b>4,770,299,746</b>	<b>2,247,559,005</b>	<b>7,017,858,751</b>	<b>3,042,239,333</b>	<b>10,060,098,084</b>	<b>100.0%</b>

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

Sign \_\_\_\_\_

Date 30<sup>th</sup> April 2026

**SUMMARY OF EXPENDITURE BY VOTE AND PROGRAMME FOR FY  
2026/2027 AND MEDIUM TERM**

Vote Title	Programme (CP)	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projected Estimates	
		FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	CP 1: General Administration and support services	251,201,831	271,088,837	277,164,430	239,241,899	263,166,089	289,482,698
	CP 2: Crop Development	586,698,325	371,600,000	467,525,301	402,598,154	419,307,969	437,688,766
	CP 3: Livestock Development	88,600,482	57,050,000	62,914,504	42,000,000	46,200,000	50,820,000
	CP 4: Veterinary Development	59,047,173	25,500,000	21,611,201	12,100,000	13,310,000	14,641,000
	CP 5: Fisheries and blue economy development	83,834,992	45,086,560	72,911,355	47,366,888	52,103,577	57,313,934
	CP: Agribusiness development	45,380,682	45,918,919	15,955,979	-	-	-
Trade, Investment, Industrialisation, Co-operatives, Small and Micro Enterprises (SME)	CP 6: General Administration and support services	98,909,577	101,154,564	86,044,626	109,168,120	104,684,932	115,153,425
	CP 7: Trade Development and Investment	64,490,000	94,300,000	99,002,628	136,440,522	150,084,574	165,093,032
	CP: Fair Trade practices	4,000,000	-	-	-	-	-
	CP 8: Industrialization	319,329,223	133,917,104	157,626,373	50,000,000	55,000,000	60,500,000
	CP: Cooperative Business Development	17,000,000	12,500,000	13,500,000	-	-	-
Education and Industrial Skills Development	CP 9: General Administration and support services	649,922,923	688,840,084	685,739,412	715,012,731	786,514,004	865,165,405
	CP 10: Early Childhood Development Education	131,584,493	86,000,000	194,718,132	126,659,656	139,325,622	153,258,184
	CP 11: Vocational Training Development	52,139,028	30,000,000	17,464,141	31,784,422	34,962,864	38,459,151
	CP: Education support	839,336	-	839,336	-	-	-
The County Treasury and Economic Planning	CP 12: General Administration and support services	764,365,683	673,972,960	648,685,703	727,344,249	800,078,674	880,086,541
	CP 13: Public Financial Management	5,800,000	-	-	60,000,000	66,000,000	72,600,000
	CP 14: Economic Policy and Planning	39,839,312	22,919,656	17,919,656	25,000,000	27,500,000	30,250,000
Youth, Sports, Culture, Gender, Creative Arts and Social Services	CP 15: General Administration and support services	232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656
	CP 16: Cultural Promotion and Development	12,710,463	15,000,000	5,424,103	5,000,000	5,500,000	6,050,000

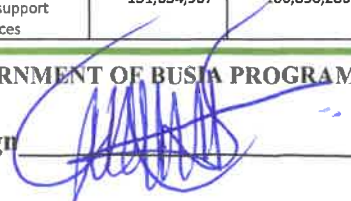
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Date 30<sup>th</sup> April 2026

Vote Title	Programme (CP)	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projected Estimates	
		FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	CP 17 : Child Care, Right and Protection	-	5,000,000	-	-	-	-
	CP 18: Youth Empowerment and Development	2,000,000	500,000	1,998,000	8,700,000	4,070,000	4,477,000
	CP 19: Promotion and Development of Sports	17,192,600	5,000,000	16,887,928	71,538,200	78,692,020	86,561,222
	CP : Promotion and Development of Local Tourism in the County	5,000,000	-	-	-	-	-
	CP: Social Services and Development to Vulnerable	5,465,155	-	1,480,000	-	-	-
Transport, Roads and Public Works	CP 20: General Administration and support services	156,172,152	166,747,473	157,690,033	144,714,796	157,646,276	173,410,903
	CP 21: Road Network	725,245,531	480,550,000	765,849,208	383,873,265	422,260,592	464,486,651
	CP: Alternative Transport Infrastructure Development	9,200,000	8,000,000	9,989,384	-	-	-
	CP: Building Infrastructure Development	19,296,480	3,500,000	10,249,104	-	-	-
Public Service Management	CP 22: General Administrative and support services	649,740,739	747,626,617	760,974,579	746,237,757	820,861,533	902,947,686
	CP 23: Devolution Support	-	-	352,500,000	352,500,000	387,750,000	426,525,000
Lands, Housing and Urban Development	CP 24: General Administrative and support services	226,459,548	132,981,352	223,262,568	73,241,070	80,565,177	88,621,695
	CP 25: Physical Planning and Land Use Management	37,893,510	22,500,000	24,399,950	5,000,000	5,500,000	6,050,000
	CP: Urban Management Services	62,169,042	50,000,000	14,653,263	-	-	-
	CP 26: Housing Development and Management	108,939,111	35,000,000	311,063,814	40,000,000	44,000,000	48,400,000
Busia Municipality	CP 27: General Administrative and support services				22,827,311	25,110,042	27,621,046
	CP 28: Urban Management Services				201,000,000	221,100,000	243,210,000
Melaba Municipality	CP 29: General Administrative and support services				15,751,554	17,326,709	19,059,380
	CP 30: Urban Management Services				46,000,000	21,967,000	24,163,700
Water, Environment, Irrigation, Natural	CP 31: General Administrative and support services	151,654,907	166,856,286	158,655,750	125,146,678	137,661,346	151,427,480

Sign



Date 30<sup>th</sup> April 2026



Vote Title	Programme (CP)	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projected Estimates	
		FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
Resources and Climate Change	CP 32: Water Supply Services	332,125,179	173,400,000	264,817,226	205,954,695	226,550,165	249,205,181
	CP 33: Environmental Management and Protection	-	-	-	19,970,000	21,967,000	24,163,700
	CP 34: Environmental Conservation and Management	9,192,725	26,100,000	16,134,205	6,568,250	7,225,075	7,947,583
	CP 35: Natural Resource Management	-	2,000,000	2,000,000	5,000,000	5,500,000	6,050,000
	CP 36: Climate Change Mitigation and Adaptation	442,233,404	484,000,000	484,000,000	277,000,000	304,700,000	335,170,000
	CP 37: Irrigation and Land Reclamation Services	3,925,275	-	4,420,475	21,460,951	23,607,046	25,967,751
	CP 38: Energy Development	78,735,530	37,000,000	119,055,516	14,142,850	15,557,135	17,112,849
	Health Services and Sanitation	CP 39: General Administration and support services	2,243,308,961	2,053,694,979	2,053,694,979	2,099,905,333	2,305,571,760
CP 40: Curative and Rehabilitative Services		282,496,766	710,295,688	586,550,918	405,782,002	439,223,055	483,145,361
CP 41: Preventive and Promotive Health Services		176,908,470	185,330,934	297,935,766	413,005,550	454,306,105	499,736,716
County Public Service Board	CP 42: General Administration and support services	120,296,314	97,884,047	74,370,633	94,747,874	104,222,661	114,644,928
Governorship	CP 43: General Administration and support services	374,048,916	352,930,391	353,731,177	347,481,286	382,229,415	418,802,390
	CP 44: Disaster Risk Management	26,449,055	28,000,000	16,730,290	31,269,710	34,396,681	37,836,349
County Assembly	CP 45: General Administration and support services	804,254,206	859,382,566	859,598,045	869,598,046	929,009,820	1,021,910,802
	CP 46: Legislation, Representation and Oversight	42,200,000	54,500,000	54,500,000	-	-	-
County Law Office	CP 47: General Administration and support services	82,256,594	70,364,830	67,297,526	65,358,491	71,894,340	79,083,774
Strategic Partnerships and Digital Economy	CP 48: General Administration and support services	58,960,335	55,743,937	51,678,603	55,559,364	61,115,300	67,226,830
	CP 49: Information Communication Technology	6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
Total Expenditure		10,768,161,948	9,906,943,792	11,248,152,673	10,060,098,084	10,952,475,608	12,022,523,204

Sign



Date 30<sup>th</sup> April 2026

# **1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness**

## **A. Vision**

A leading county in food security and sufficiency for sustained livelihoods.

## **B. Mission**

To improve the livelihoods of Busia County residents through the promotion of competitive agriculture, provision of support services while ensuring a sustainable natural resource base.

## **C. Performance Overview and Rationale Funding.**

### **Brief description of mandate.**

In Busia County, 80% of the population live in the rural areas and derive their livelihood from agriculture and related activities. Agriculture sector is the main stay of County's economy, contributing 58% of the county GDP with small scale farming dominating the agricultural economic activities. The overall goal of Agriculture sector is Rural Poverty Reduction and safeguarding of family food and nutrition security. The County aims to reduce poverty levels and improve food security in Busia County by revitalizing the agricultural sector at the ward level. This targets rural households, with a focus on enhancing agricultural productivity, increasing incomes, and facilitating access to essential services such as health, education, and infrastructure.

Strategies for poverty reduction and food security are fundamentally anchored in deliberate efforts to strengthen agricultural production systems, enhance livelihoods, and guarantee consistent access to nutritious food. In this regard, the sector places strong emphasis on improving the productivity and sustainability of crops, livestock, and fisheries as a means of safeguarding household incomes while ensuring the availability and accessibility of quality food for all.

Central to this approach is the transformation of agriculture into a modern, efficient, and market-oriented sector. This transformation is pursued through the institutional organization of the sector, alongside the development of robust production and marketing infrastructure designed to support sustainable and efficient agricultural practices. By strengthening institutional frameworks and value chains, the sector seeks to create a conducive environment for farmers to thrive and for agricultural outputs to reach markets effectively.

Equally important is the facilitation of increased production, productivity, and profitability of farming enterprises. This involves the adoption of improved technologies, better farming practices, and enhanced access to inputs and extension services. Through these measures, farmers are empowered not only to produce more but also to derive greater economic value from their activities, thereby improving their overall livelihoods.

In addition, the sector is committed to establishing an enabling policy and regulatory environment that supports agriculture-driven economic transformation within communities. Sound policies and regulations are essential in attracting investment, promoting innovation, and ensuring fair and competitive agricultural markets.

To further stimulate rural economic growth and strengthen value addition, the sector has prioritized key value chains, including cotton and edible oils such as seed cotton, groundnuts, sunflower, sesame, and soya beans. Other priority areas include rice, dairy, poultry, and fish farming. These enterprises are strategically selected to enhance income generation while ensuring a steady supply of raw materials to the County Aggregation and Industrial Park (CAIP), thereby fostering agro-industrial development.

At the same time, staple food crops such as maize, finger millet, and beans continue to be cultivated primarily to meet household consumption and nutritional needs. Their production remains vital in addressing food security at the household level and in promoting balanced diets among rural populations.

Ultimately, the sector's interventions are geared towards significantly reducing poverty levels within rural communities in Busia County. Specifically, the goal is to halve the proportion of the population living below the international poverty line of \$1.25 per day. This objective is closely aligned with United Nations Sustainable Development Goal Target 1.1, which seeks to eradicate extreme poverty for all people everywhere by the year 2030. Through these comprehensive and integrated strategies, the sector aspires to build resilient livelihoods, enhance food security, and drive sustainable socio-economic development.



### Budget Allocations and Expenditure Trends for FY 2022/2023-FY 2024/2025.

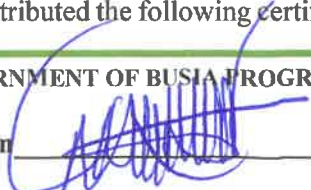
Expenditure Item	Budget Amount	Actual Expenditure	Absorption Rate
<b>FY 2022/2023</b>			
Employee Compensation	188,121,056	184,120,435	98%
Operation and Maintenance (O&M)	86,814,809	82,611,885	95%
Development	1,101,744,545	540,043,683	49%
<b>Total</b>	<b>1,376,680,410</b>	<b>806,776,003</b>	<b>58.60%</b>
<b>FY 2023/2024</b>			
Employee Compensation	207,574,238	207,574,238	100%
Operation and Maintenance (O&M)	72,555,691	72,555,688	100%
Development	865,579,268	645,122,284	74.5%
<b>Total</b>	<b>1,145,709,197</b>	<b>925,252,210</b>	<b>80.8%</b>
<b>FY 2024/2025</b>			
Employee Compensation	188,862,848	188,852,385	100%
Operation and Maintenance (O&M)	62,338,983	61,331,881	98.4%
Development	863,561,654	445,145,488	51.5%
<b>Total</b>	<b>1,114,763,485</b>	<b>695,329,753</b>	<b>62.4%</b>

### Major Achievements for FY 2023/2024- FY 2024/2025.

#### I.Key Achievements

In the year under review, the department through its county programs and donor funded projects recorded the following achievements;

Under crops directorate, A major milestone was achieved through the **Mechanization Program**, where a total of **2,290 acres of land** were ploughed for farmers at a subsidized rate of **Kshs. 2,500 per acre**, compared to the market rate of **Kshs. 4,000 per acre**. This initiative, which covered all wards across the county and directly benefited **1,381 farming households**, facilitated **timely land preparation**, a critical factor for improved crop yields. Recognizing the growing demand for mechanized agriculture, the directorate made significant investments to bridge the existing service gap. In the reporting period, the county **procured 13 additional tractors, 13-disc ploughs, 4 rotavators specifically for paddy rice farmers, and one rice planter**. These efforts are aligned with the broader objective of enhancing access to **cost-effective, efficient, and timely land preparation services** across the county. In parallel, under the **Input Access Programme**—an initiative designed to support resource-poor farmers in accessing high-quality agricultural inputs—the directorate undertook extensive **capacity building through on-farm demonstrations, Field Days, and agricultural exhibitions**. These platforms provided opportunities for farmers to gain hands-on knowledge on best practices and modern technologies to improve productivity. To further support the program, the directorate procured and distributed the following certified quality inputs; maize 66.23 tons, cassava cuttings



9 ton, Nyota beans 2.266 tons, cotton 27.213 tons, soya bean 5 tons, sunflower 4.044 tons, groundnuts 4.44 tons. These inputs significantly contributed to surpassing production targets. **Edible oil and industrial crop production increased from the targeted 10,200 tons to 10,736 tons, while food crop production rose from a target of 423,240 tons to 462,954 tons.** These gains have not only enhanced household incomes but also **strengthened food and nutrition security** within the county.

**Under Agribusiness Directorate,** significant strides were made to enhance farmer productivity and promote commercial agriculture in Busia County. During the long rains season, the directorate, in collaboration with the national government through the **e-voucher subsidy program,** oversaw the **distribution of 16,598 bags of subsidized fertilizer,** amounting to **830 tons.** This included **7,830 bags of planting fertilizer** and **8,768 bags of top-dressing fertilizer,** distributed through strategically located last-mile input stores. The timely provision of these inputs ensured that farmers accessed fertilizer at critical stages of crop development, leading to **improved crop establishment, higher yields, and strengthened food and nutrition security** across the county. In addition to input support, the directorate is spearheading the development of the **Busia County Agribusiness Strategy,** a key policy framework aimed at transforming the agricultural sector into a **competitive, commercial, market-driven, and resilient industry.** The strategy seeks to unlock the full potential of **priority value chains, promote value addition and agro-processing, and increase the participation of youth and women in agribusiness.**

Under Fisheries Directorate, A total of **176 metric tons of fish** were produced, supported by investments in smallholder cluster production. The County produced approximately **700,000 fingerlings,** facilitated by operational hatcheries at Wakhungu, Hydro Victoria, and Okerebwa. Progress was also made in enhancing cold chain capacity, with **one fish cold chain facility established** at Mulukhoba, with another planned for FY 2025/2026. The number of households benefiting from fisheries interventions rose to **1,326,** reflecting the successful implementation of aquaculture support programs. These efforts significantly contributed to employment, food security, and income generation, particularly in fishing communities.

Under Livestock, the **dairy subsector** maintained steady growth, with annual milk production reaching **39.7 million litres (95% achievement).** This performance was supported by improved feeding practices, enhanced extension services, and better livestock husbandry. In

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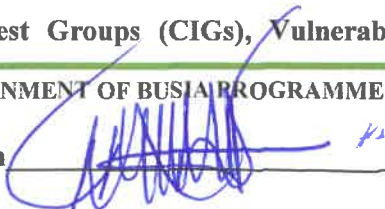
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the area of **fodder development**, **1,444 tons** were produced with a total value of **Kshs. 10.314 million**. Notably, **Super Napier grass** was established on 12 acres under rain-fed conditions, yielding an average of **120 tons per acre**, contributing the bulk of green fodder produced. The **poultry subsector** recorded outstanding performance with a total of **3,816.2 metric tons of poultry meat** being produced. Indigenous chicken accounted for **3,560.7 metric tons**, driven by increased adoption due to low production costs, high market demand, and adaptability to local conditions. Broiler production contributed **255.5 metric tons**, reflecting consistent growth in commercial poultry farming. The poultry meat produced was valued at **Kshs. 1.602 billion**. Additionally, **79,500 improved chicks** were produced, valued at **Kshs. 7.95 million**. Production was led by **individual farmers (70,000 chicks)**, **Mudembi Poultry Park (3,500 chicks)**, and **Spider Poultry Network CBO (6,000 chicks)**.

**Under the Veterinary Directorate**, significant strides were made in improving animal health, breeding services, and public health safeguards. Over 4,500 animals were routinely sprayed with acaricides across the county, a key intervention in the effective control of tick-borne diseases. Additionally, the directorate carried out mass screening and treatment, reaching 1,200 animals with dewormers and anti-trypanosomiasis prophylaxis. These efforts led to a 30% reduction in reported cases of vector-borne diseases and contributed to improved overall livestock productivity and health. In support of animal breeding and genetic improvement, 640 households benefited from the Livestock Improvement Program, with 850 animals served through Artificial Insemination (AI). These services are expected to produce over 500 crossbreed calves, which are projected to enhance productivity and greater resilience to local environmental conditions. To promote meat safety and public health, the directorate inspected over 14,250 carcasses at 40 licensed slaughter facilities countywide under the Meat Hygiene Program. Furthermore, to strengthen routine meat inspection operations, 14 county meat inspectors were equipped with standard inspection gear, improving hygiene standards, operational efficiency, and ensuring the safety of both inspectors and consumers.

Under National Agricultural Value Chain Development Project (NAVCDP), **30,479 farmers** were successfully reached, surpassing the initial target of **7,600**. These beneficiaries accessed a variety of agricultural services, including extension support, capacity-building sessions, mechanization, and the promotion of **Technologies, Innovations and Management Practices (TIMPs)**. The outreach was implemented through grassroots-based structures such as **Common Interest Groups (CIGs)**, **Vulnerable and Marginalized Groups (VMGs)**,

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**Farmer Producer Organizations (FPOs), and SACCOs**, ensuring inclusive participation and widespread impact. A major highlight was the **successful facilitation of 15,213 farmers** through the **e-voucher system**, enabling access to subsidized fertilizer. In support of financial inclusion and institutional strengthening, the project disbursed **Kshs. 24.5 million in Inclusion Grants** to 35 ward-based SACCOs, each receiving Kshs. 700,000. These funds were critical for the initial setup, member mobilization, and operationalization of the SACCOs. The project also laid the groundwork for additional grants to FPOs, with proposals already developed and undergoing vetting by the National Project Coordination Unit (NPCU). Furthermore, the NAVCDP trained and **onboarded 245 agripreneurs**, distributed equally across all wards, to act as last-mile service providers and extension agents. These agripreneurs play a pivotal role in promoting sustainable agricultural practices and improving outreach and service delivery to farmers. While the physical development of market infrastructure was still in the planning and proposal stages—such as the construction of a modern livestock market in Bumala foundational work on these components indicated forward momentum in enhancing value chain integration and market access

**Kenya Livestock Commercialization Project (KeLCoP)** successfully integrated 5,901 livestock farming households into poultry and dairy goat value chains out of a targeted 10,640. The remaining 4,739 households are set to be onboarded during the third phase of beneficiary selection. Additionally, 45 groups benefitted from the issuance of livestock assets. Among these, 31 groups received 17,000 chicks along with start-up feeds in Amukura East, Bunyala North, Elugulu and Namboboto Nambuku Wards, two groups in Elugulu received 50 dairy goats and fodder planting materials, while 11 groups in Amukura East, Bunyala North, and Namboboto Nambuku received 71 meat goats and associated fodder planting inputs. Efforts to increase participation of ultra-poor households in the value chains saw 160 of the targeted 210 households mentored and issued with poultry and dairy goat packages, with the shortfall attributed to resource constraints. Furthermore, 100 ultra-poor households were supported with homestead food production packages, including one-month-old chicks, start-up feeds, and kitchen garden inputs—exceeding the initial target of 40. One out of two planned livestock markets—Nambale—has been successfully upgraded, while the Funyula livestock sale yard is currently at the procurement stage. To enhance digital market participation, 160 farmer groups were registered in the database and are actively engaged in Multi-Stakeholder Platforms (MSPs), including 80 stakeholders from poultry and 80 from dairy/meat goat value chains.

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Lastly, business and income-generation training were delivered to 880 individuals, surpassing the target of 500. These trainings were conducted through 44 groups, each averaging 20 members.

**Under Aquaculture Business Development Program (ABDP)**, a total of 1,326 households, were reached with inputs and extension services. This includes 454 first-phase beneficiaries, 512 second-phase beneficiaries, and 360 cage culture beneficiaries. The expansion demonstrates the program's strong outreach and increasing adoption among rural communities. A total of 64 groups have been recruited under the program, (40 smallholder aquaculture groups and 24 cage culture groups), indicating diversification in production systems and improved mobilization of aquaculture stakeholders.

#### **Constraints and challenges in Budget Implementation,**

- Mobility challenges - due to limited number of motor vehicles and motor cycles for field staff, last mile service delivery is delayed
- Data Information gaps - Obsolete ICT equipment in Sub Counties slow data and information processing
- Weak monitoring of Projects- Department doesn't have comprehensive Monitoring and Evaluation Framework for real time monitoring of projects
- Inadequate financial resources and delayed disbursement of funds to support sector's

#### **Lesson Learnt and Recommendations.**

- Enact laws and policies that enhance service delivery in mechanization and input subsidy
- Improvement of Data management for the department and sector
- Strengthen monitoring framework for sector activities
- Funding of programs in consideration with the proposed budget to ensure full allocation for projects to completion.
- Facilitate Artificial Insemination subsidy program.





**Major Services/Outputs to be provided in the FY 2026/2027-2028/2029 Medium Term Budget.**

The major Services/Outputs that the department intends to provide include the following; Mechanization Services, Inputs access to support Industrial Oil and Food Crops, Livestock Breed Improvement services, Credit Access to farmers, Fisheries and Livestock Inputs.

**D. Strategic Objectives.**

**CP 01: General Administration and Support Services.**

To facilitate the Coordination of all programs within the department.

**CP 02: Crop Development**

To increase Crop Production and Productivity under Mechanization.

**CP 03: Livestock Production Infrastructure.**

To increase Livestock Production.

**CP 04: Veterinary Infrastructure Development.**

To Improve Animal Health and enhance Food safety.

**CP 05: Fisheries and Blue Economy Development.**

To Promote Fisheries Infrastructure and Aquaculture development.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,387,340,975**. For the FY 2026/27, **Ksh. 743,306,941** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.794,087,635** and **Ksh. 849,946,399** respectively.

**E. Summary of the Programme Key Outputs, Performance Indicators and Targets**

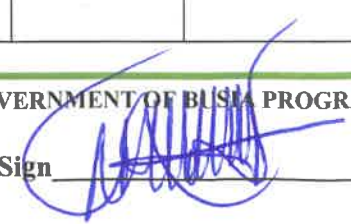
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
CP 1.0: Administrative Support Services Total	HQ	Improved and High-Quality Services	% achievement of the set Programmes Target	100%	100%	100%	100%
CP 2: Crop Development							
<b>Programme Outcome: Increased Land Acreage under agricultural land use and increased land productivity (Enhanced Food Security)</b>							
CSP 2.0 Mechanization Services	Smart Agriculture	Increased accesses to mechanization	Acreage ploughed through subsidized tractor hire services	8,500	0	10,285	10,799
CSP 2.1 Input Access	Smart Agriculture	Increased Acreage under oil crops	Acreage under Cotton	8,886	8,443	10,752	11,290
			Acreage under groundnuts	12,500	12,250	15,125	15,881
			Acreage under Sesame	5,000	5,500	6,050	6,353

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Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
			Acreage under Soyabeans	10,820	10,410	13,092	13,747
			Acreage under sunflower production.	5,000	5,500	6,050	6,353
		Production Volume (Tonnage) for Oil crops increased	Tonnage of cotton produced.	5,332	5,666	6,452	6,775
			Tonnage of groundnuts produced.	10,000	10,000	12,100	12,705
			Tonnage of Sesame produced	3,000	3,500	3,630	3,812
			Tonnage of Soyabeans produced.	5,410	5,705	6,546	6,873
			Tonnage of Sunflower produced.	2,800	2,400	3,388	3,557
		Increased acreage under Food crops	Acreage under maize	135,000	130,500	163,350	171,518
			Acreage under Rice	6,694	6,347	8,100	8,505
			Acreage under Cassava	30,845	30,423	37,322	39,188
			Acreage under Finger millet	8,333	8,167	10,083	10,587
		Production Volume (Tonnage) for Food crops increased	Tonnage of maize produced.	129,600	120,800	156,816	164,657
			Number of 90k bags of maize produced	1,440,000	1,500,000	1,742,400	1,829,520
			Number of 90kg bags per acre produced	12	12	15	16
			Tonnage of Rice Produced (Paddy)	16,066	16,033	19,440	20,412
			Tonnage of Cassava produced	222,084	211,042	268,722	282,158
			Tonnage of Finger millet produced	3,333	3,667	4,033	4,235
CSP 2.2 National Agricultural Development Project	Smart Agriculture		Number of Beneficiaries / Farmers Reached with Agricultural Assets or service				-
CP3: Livestock Development							-
<b>Programme outcome: Increased Livestock Production and Marketing</b>							
CSP 3.0 Livestock Production Infrastructure	Livestock Production	Livestock production infrastructure established.	Number of dairy parks completed and operationalized.	2	1	2	2
	Livestock Production	Purchase and Installation of poultry Hatching machines	Number of poultry Hatching machines Purchased	10	5	12	13
	Livestock Production	Purchase of Heifers	Number of Heifers purchased	100	50	121	127
CSP 3.2 Kenya Livestock Commercialization Project	Livestock Production	Small stock production inputs procured and distributed, water infrastructure constructed, market facilities established	Number of vulnerable community members intergrated into the value chains.	3,000	2,700	-	-
CP 4: Veterinary Development							-
<b>Programme Outcome: Improved Livestock Production and Food Safety</b>							
CSP 4.1 Veterinary Infrastructure Development	Veterinary Development	Livestock vaccinated against common livestock diseases	Number of cattle vaccinated against Lumpy Skin Disease	10,000	5,000	130,000	136,500
			Number of cattle vaccinated against Anthrax and Black quarter	7,000	3,500	130,000	136,500
			Number of goats vaccinated against Anthrax and Black quarter	3,000	1,500	1,400	1,470




Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
			Number of sheep vaccinated against Anthrax and Black quarter	1,000	500	1,400	1,470
			Number of cattle vaccinated against Foot and Mouth Disease	3,500	1,700	130,000	136,500
			Number of goats vaccinated against Foot and Mouth Disease	1,200	600	14,000	14,700
			Number of sheep vaccinated against Foot and Mouth Disease	600	300	14,000	14,700
			Number of poultry vaccinated against Newcastle disease and Fowl pox disease	400,000	200,000	800,000	840,000
			Number of dogs and cats vaccinated against rabies	1,000	500	1,210	1,271
			Number of animals sprayed	10,000	5,000	12,100	12,705
		Slaughter houses renovated	Number of abattoirs renovated	2	1	2	2
			Number of meat slaughter and handling equipment installed	150	70	182	191
<b>CSP 4.2 Livestock Breed Improvement</b>	Veterinary Development	Improved animal breeds					-
			Number of liquid nitrogen Purchased	2,000	0	2,420	2,541
			Number of AI equipment and Vials of hormones under the heat synchronization purchased	35	0	42	44
<b>CP 5: Fisheries and Blue Economy Development</b>			Number of fingerlings produced, Value of Fingerlings	700,000	800,000	1,100,000	1,155,000
<b>CSP 5.1 Fisheries Aquaculture and Blue economy development</b>			Quantity of fish feeds produced (kgs)	27,000	29,700	32,670	34,304

## F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 1: General Administration and support services	CSP 1.1: Administrative support service	281,770,906	251,201,831	271,088,837	277,164,430	239,241,899	263,166,089	289,482,698
CP 2: Crop Development	CSP 2.1: Mechanization Services	90,000,000	60,700,000	57,000,000	7,000,000	2,315,344	2,546,878	2,801,566
	CSP 2.2: Input Access	92,800,000	96,482,222	74,100,000	212,775,301	164,782,810	181,261,091	199,387,200
	CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	429,516,103	240,500,000	247,750,000	235,500,000	235,500,000	235,500,000
CP 3: Livestock Development	CSP 3.1: Livestock Production Infrastructure	10,300,000	8,300,000	18,500,000	23,368,614	8,500,000	9,350,000	10,285,000
	CSP: Pasture and Fodder Development	8,000,000	12,139,350	-	995,890	-	-	-

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County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	CSP 3.2: Kenya Livestock Commercialization Project (KeLCoP)	38,500,000	68,161,132	38,550,000	38,550,000	33,500,000	36,850,000	40,535,000
CP 4: Veterinary Development	CSP 4.1: Veterinary Infrastructure Development	15,500,000	56,077,573	20,500,000	21,611,201	10,000,000	11,000,000	12,100,000
	CSP 4.2: Livestock Breed Improvement	3,000,000	2,969,600	5,000,000	-	2,100,000	2,310,000	2,541,000
CP 5: Fisheries and blue economy development	CSP 5.1: Fisheries infrastructure development	34,500,000	38,663,872	22,500,000	50,324,795	47,366,888	52,103,577	57,313,934
	CSP : Aquaculture Business Development Programme	23,436,465	45,171,120	22,586,560	22,586,560	-	-	-
CP : Agribusiness development	CSP : Agribusiness Infrastructure Development	103,000,000	25,380,682	45,918,919	15,955,979	-	-	-
	CSP : Credit access program	25,000,000	20,000,000	-	-	-	-	-
<b>Total Vote</b>		<b>975,807,371</b>	<b>1,114,763,485</b>	<b>816,244,316</b>	<b>918,082,769</b>	<b>743,306,941</b>	<b>794,087,635</b>	<b>849,946,399</b>

### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>281,770,906</b>	<b>251,201,831</b>	<b>271,088,837</b>	<b>277,164,430</b>	<b>239,241,899</b>	<b>263,166,089</b>	<b>289,482,698</b>
Compensation to Employees	207,574,238	188,862,848	216,007,110	216,007,110	215,903,416	237,493,758	261,243,133
Use of Goods and Services	71,689,891	60,832,206	52,081,727	58,208,711	18,460,070	20,306,077	22,336,685
Acquisition of Non-Financial Assets	2,506,777	1,506,777	3,000,000	2,948,609	4,878,413	5,366,254	5,902,880
Social Benefits	-	-	-	-	-	-	-
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>694,036,465</b>	<b>863,561,654</b>	<b>545,155,479</b>	<b>640,918,340</b>	<b>504,065,042</b>	<b>530,921,546</b>	<b>560,463,701</b>
Use of Goods and Services	-	4,139,350	-	995,890	-	-	-
Acquisition of Non-Financial Assets	285,536,465	316,364,387	255,186,560	342,666,471	235,065,042	258,571,546	284,428,701
Grants, transfers and subsidies	408,500,000	543,057,917	289,968,919	297,255,979	269,000,000	272,350,000	276,035,000
<b>Total Expenditure</b>	<b>975,807,371</b>	<b>1,114,763,485</b>	<b>816,244,316</b>	<b>918,082,769</b>	<b>743,306,941</b>	<b>794,087,635</b>	<b>849,946,399</b>

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## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 1: General Administration and support services	<b>CSP 1.1: Administrative support service</b>	281,770,906	251,201,831	271,088,837	277,164,430	239,241,899	263,166,089	289,482,698
	Compensation to Employees	207,574,238	188,862,848	216,007,110	216,007,110	215,903,416	237,493,758	261,243,133
	Use of Goods and Services	71,689,891	60,832,206	52,081,727	58,208,711	18,460,070	20,306,077	22,336,685
	Acquisition of Non-Financial Assets	2,506,777	1,506,777	3,000,000	2,948,609	4,878,413	5,366,254	5,902,880
	Social Benefits	-	-	-	-	-	-	-
CP 2: Crop Development	<b>CSP 2.1: Mechanization Services</b>	90,000,000	60,700,000	57,000,000	7,000,000	2,315,344	2,546,878	2,801,566
	Acquisition of Non-Financial Assets	90,000,000	60,700,000	57,000,000	7,000,000	2,315,344	2,546,878	2,801,566
	<b>CSP 2.2: Input Access</b>	92,800,000	96,482,222	74,100,000	212,775,301	164,782,810	181,261,091	199,387,200
	Acquisition of Non-Financial Assets	92,800,000	96,482,222	74,100,000	212,775,301	164,782,810	181,261,091	199,387,200
	<b>CSP 2.3: National Agricultural Value Chain Development Project (NAVCDP)</b>	250,000,000	429,516,103	240,500,000	247,750,000	235,500,000	235,500,000	235,500,000
	Grants, transfers and subsidies	250,000,000	429,516,103	240,500,000	247,750,000	235,500,000	235,500,000	235,500,000
CP 3: Livestock Development	<b>CSP 3.1: Livestock Production Infrastructure</b>	10,300,000	8,300,000	18,500,000	23,368,614	8,500,000	9,350,000	10,285,000
	Acquisition of Non-Financial Assets	10,300,000	8,300,000	18,500,000	23,368,614	8,500,000	9,350,000	10,285,000
	<b>CSP: Pasture and Fodder Development</b>	8,000,000	12,139,350	-	995,890	-	-	-
	Use of Goods and Services	-	4,139,350	-	995,890	-	-	-
	Acquisition of Non-Financial Assets	8,000,000	8,000,000	-	-	-	-	-
	<b>CSP 3.2: Kenya Livestock Commercialization Project (KeLCoP)</b>	38,500,000	68,161,132	38,550,000	38,550,000	33,500,000	36,850,000	40,535,000
Grants, transfers and subsidies	38,500,000	68,161,132	38,550,000	38,550,000	33,500,000	36,850,000	40,535,000	
CP 4: Veterinary Development	<b>CSP 4.1: Veterinary Infrastructure Development</b>	15,500,000	56,077,573	20,500,000	21,611,201	10,000,000	11,000,000	12,100,000
	Acquisition of Non-Financial Assets	15,500,000	56,077,573	20,500,000	21,611,201	10,000,000	11,000,000	12,100,000
	<b>CSP 4.2: Livestock Breed Improvement</b>	3,000,000	2,969,600	5,000,000	-	2,100,000	2,310,000	2,541,000
	Acquisition of Non-Financial Assets	3,000,000	2,969,600	5,000,000	-	2,100,000	2,310,000	2,541,000
CP 5: Fisheries and blue economy development	<b>CSP 5.1: Fisheries Infrastructure development</b>	34,500,000	38,663,872	22,500,000	50,324,795	47,366,888	52,103,577	57,313,934
	Acquisition of Non-Financial Assets	34,500,000	38,663,872	22,500,000	50,324,795	47,366,888	52,103,577	57,313,934
	<b>CSP 5.2: Aquaculture Business Development Programme</b>	23,436,465	45,171,120	22,586,560	22,586,560	-	-	-
	Acquisition of Non-Financial Assets	23,436,465	45,171,120	22,586,560	22,586,560	-	-	-
CP: Agribusiness development	<b>CSP: Agribusiness Infrastructure Development</b>	103,000,000	25,380,682	45,918,919	15,955,979	-	-	-
	Acquisition of Non-Financial Assets	8,000,000	-	35,000,000	5,000,000	-	-	-
	Grants: transfers and subsidies	95,000,000	25,380,682	10,918,919	10,955,979	-	-	-

Sign



Date 30<sup>th</sup> April 2026

	CSP: Credit access program	25,000,000	20,000,000	-	-	-	-	-
	Grants: transfers and subsidies	25,000,000	20,000,000	-	-	-	-	-
<b>Total Vote</b>		<b>975,807,371</b>	<b>1,114,763,485</b>	<b>816,244,316</b>	<b>918,082,769</b>	<b>743,306,941</b>	<b>794,087,635</b>	<b>849,946,399</b>

### I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no.	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	T	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Deputy Director - Livestock Production	R	1	2,772,253	2,910,866	3,056,409
4	Director - Fisheries	R	1	2,231,684	2,343,268	2,460,432
5	Director Agriculture	R	1	2,289,234	2,403,696	2,523,880
6	Director of Agribusiness	R	1	2,231,684	2,343,268	2,460,432
7	Deputy Director - Fisheries	Q	1	1,858,943	1,951,890	2,049,485
8	Deputy Director of Agribusiness	Q	1	1,867,316	1,960,682	2,058,716
9	Deputy Director of Livestock Production	Q	1	1,858,943	1,951,890	2,049,485
10	Deputy Director of Veterinary Services	Q	1	1,917,961	2,013,859	2,114,552
11	Senior Assistant Director - Veterinary Services	Q	1	2,094,032	2,198,734	2,308,670
12	Assistant Director - Agriculture	P	8	17,612,096	18,492,701	19,417,336
13	Assistant Director - Livestock Production	P	1	2,130,277	2,236,791	2,348,630
14	Chief Veterinary Officer	N	2	3,236,199	3,398,009	3,567,909
15	Principal Agricultural Officer	N	1	1,546,779	1,624,118	1,705,324
16	Principal Assistant Agricultural Officer	N	1	1,571,383	1,649,952	1,732,450
17	Chief Agricultural Officer	M	9	12,044,736	12,646,973	13,279,321
18	Chief Assistant Agricultural Officer	M	2	2,443,345	2,565,512	2,693,788
19	Chief Assistant Livestock Production Office	M	1	1,205,110	1,265,366	1,328,634
20	Chief Fisheries Officer	M	3	3,615,328	3,796,094	3,985,899
21	Chief Livestock Production Officer	M	2	2,443,345	2,565,512	2,693,788
22	Chief Superintendent Agriculture	M	1	1,205,110	1,265,366	1,328,634
23	Senior Veterinary Officer	M	1	1,264,128	1,327,334	1,393,701
24	Senior Agricultural Officer	L	2	2,266,678	2,380,012	2,499,012
25	Senior Assistant Agricultural Officer	L	2	2,200,427	2,310,448	2,425,971
26	Senior Assistant Livestock Production Office	L	1	1,100,214	1,155,225	1,212,986
27	Senior Livestock Production Officer	L	2	2,157,683	2,265,567	2,378,846
28	Veterinary Officer	L	1	1,155,100	1,212,855	1,273,498
29	Agricultural Officer	K	18	16,193,338	17,003,005	17,853,155
30	Assistant Animal Health Officer [1]	K	1	909,080	954,534	1,002,261
31	Chief Animal Health Assistant	K	1	960,793	1,008,833	1,059,274
32	Fisheries Officer	K	6	5,727,511	6,013,887	6,314,581
33	Livestock Production Officer	K	13	11,573,176	12,151,835	12,759,427
34	Assistant Agricultural Officer [2]	J	7	4,925,431	5,171,703	5,430,288
35	Assistant Animal Health Officer [2]	J	1	758,367	796,285	836,100
36	Chief Clerical Officer - General Office Ser	J	2	1,425,846	1,497,138	1,571,995
37	Information Officer [2]	J	1	712,923	748,569	785,998
38	Office Administrative Assistant [1]	J	2	1,516,845	1,592,687	1,672,322
39	Senior Animal Health Assistant	J	1	758,367	796,285	836,100
40	Senior Fisheries Assistant	J	5	3,540,474	3,717,498	3,903,373
41	Senior Livestock Production Assistant	J	2	1,415,008	1,485,758	1,560,046
42	Agricultural Assistant [1]	H	1	568,771	597,210	627,070
43	Animal Health Assistant [1]	H	3	1,880,040	1,974,042	2,072,744
44	Assistant Agricultural Officer [3]	H	23	13,877,031	14,570,883	15,299,427
45	Assistant Agricultural Officer [3]	H	2	1,132,139	1,188,746	1,248,183
46	Assistant Fisheries Officer [3]	H	8	4,341,830	4,558,922	4,786,868
47	Assistant Livestock Production Officer [3]	H	10	6,040,095	6,342,100	6,659,205
48	Fisheries Assistant [1]	H	4	2,313,562	2,429,240	2,550,702
49	Leather Development Assistant [1]	H	1	614,216	644,927	677,173
50	Livestock Production Assistant [1]	H	8	4,522,453	4,748,576	4,986,004
51	Office Administrative Assistant [2]	H	1	587,467	616,840	647,682

Sign

Date 30<sup>th</sup> April 2026

NO.	Designation	Job Group	Staff no.	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
52	Senior Clerical Officer - General Office Se	H	4	2,349,871	2,467,365	2,590,733
53	Supply Chain Management Assistant [3]	H	1	587,467	616,840	647,682
54	*Animal Health Assistants [2]	G	19	9,252,653	9,715,286	10,201,050
55	Agricultural Assistant [2]	G	1	534,224	560,935	588,982
56	Cleaning Supervisor [1]	G	1	534,224	560,935	588,982
57	Clerical Officer [1] - General Office Service	G	3	1,602,671	1,682,805	1,766,945
58	Livestock Health Assistant [2]	G	3	1,637,909	1,719,804	1,805,795
59	Office Administrative Assistant [3]	G	2	975,237	1,023,999	1,075,199
60	Cleaning Supervisor[2a]	F	5	1,999,292	2,099,257	2,204,219
61	Cook [2]	F	1	398,183	418,092	438,997
62	Driver 1	F	1	398,183	418,092	438,997
63	Plant Operator [1]	F	1	398,183	418,092	438,997
64	Cleaning Supervisor[2b]	E	3	1,070,017	1,123,518	1,179,694
65	Coxswain [2]	E	5	1,769,408	1,857,878	1,950,772
66	plant mechanic	E	1	362,255	380,368	399,386
67	Plant Operator [2]	E	1	353,882	371,576	390,155
68	Support Staff Supervisor	E	4	1,423,899	1,495,094	1,569,849
69	asst. agricultural officer II	D	1	350,197	367,707	386,092
70	plant operator	D	17	4,290,688	4,505,222	4,730,484
71	Senior Support Staff	D	8	2,801,575	2,941,654	3,088,736
72	Support Staff [1]	C	1	314,051	329,754	346,241
73	Support Staff [2]	B	6	2,056,110	2,158,916	2,266,861
	<b>Sub-Total</b>		<b>262</b>	<b>211,469,358</b>	<b>222,042,826</b>	<b>233,144,967</b>
	Temporary Employees			4,434,058	4,434,058	4,434,058
	<b>Grand Total</b>			<b>215,903,416</b>	<b>226,476,884</b>	<b>237,579,025</b>

### Itemized recurrent

DEPARTMENT	GFS CODE	TITLE AND DETAILS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs.	FY 2024/2025 Kshs.	FY 2025/2026 Kshs.	FY 2025/2026 Kshs.	FY 2026/2027 Kshs.	FY 2027/2028 Kshs.	FY 2028/2029 Kshs.
<b>1. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b>									
		Compensation to Employees	207,574,238	188,862,848	216,007,110	216,007,110	215,903,416	237,493,758	261,243,133
	2110100	Basic salary+ Permanent Employees	152,932,912	122,482,137	160,579,558	156,579,558	160,475,864	176,523,450	194,175,795
	2110101	Basic Salary civil services	152,932,912	122,482,137	160,579,558	156,579,558	160,475,864	176,523,450	194,175,795
	2110200	Basic Wages+ Temporary employees	3,768,766	3,768,766	4,434,058	8,434,058	4,434,058	4,877,464	5,365,210
	2110202	Casual Labour - Others	3,768,766	3,768,766	4,434,058	8,434,058	4,434,058	4,877,464	5,365,210
	2110300	Personal Allowance +Paid as Part of Salary	46,872,560	38,446,596	43,670,685	43,670,685	43,670,685	48,037,754	52,841,529
	2110301	House Allowance	25,479,240	21,064,192	23,981,891	23,901,891	23,981,891	26,380,080	29,018,088
	2110314	Transport Allowance	17,988,000	14,824,492	15,804,000	15,804,000	15,804,000	17,384,400	19,122,840
	2110315	Extraneous Allowance		74,004		80,000			
	2110320	Leave Allowance	1,490,000	1,067,779	1,777,942	1,777,942	1,777,942	1,955,736	2,151,310
	2110322	Health risk	1,915,320	1,416,129	2,106,852	2,106,852	2,106,852	2,317,537	2,549,291
	2120100	Employer Contributions to Compulsory National Social Security Schemes	4,000,000	24,165,349	7,322,809	7,322,809	7,322,809	8,055,090	8,860,599
	2120103	Employer contribution	4,000,000	21,830,196	4,400,000	4,400,000	4,400,000	4,840,000	5,324,000
	2120103	Housing Levy		2,335,153	2,922,809	2,922,809	2,922,809	3,215,090	3,536,599
Headquarters		Use of Goods and Services	49,631,415	41,856,615	29,520,893	33,583,353	13,625,000	14,987,500	16,486,250
	2210100	Utilities Supplies and Services	2,403,700	803,700	2,700,000	2,100,000	1,200,000	1,320,000	1,452,000
	2210101	Electricity Expenses	1,200,300	400,300	1,500,000	1,500,000	700,000	770,000	847,000

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210102	Water and Sewerage charges	1,203,400	403,400	1,200,000	600,000	500,000	550,000	605,000
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>3,500,000</b>	<b>2,000,000</b>	<b>2,700,000</b>	<b>7,350,000</b>	<b>1,800,000</b>	<b>1,980,000</b>	<b>2,178,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,743,100	993,100	1,500,000	2,750,000	800,000	880,000	968,000
	2210302	Accommodation +domestic	-	-	-	2,000,000	400,000	440,000	484,000
	2210303	Daily Subsistence Allowances	1,756,900	1,006,900	1,200,000	2,600,000	600,000	660,000	726,000
	2210309	Field Allowances-Extension Services	-	-	-	-	-	-	-
	2210400	Foreign Travel	3,000,000	2,000,000	3,000,000	-	1,300,000	1,430,000	1,573,000
	2210401	Travel costs	1,000,000	500,000	1,000,000	-	500,000	550,000	605,000
	2210403	Daily Subsistence Allowances	2,000,000	1,500,000	2,000,000	-	800,000	880,000	968,000
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>490,040</b>	<b>490,040</b>	<b>200,000</b>	<b>438,600</b>	<b>200,000</b>	<b>220,000</b>	<b>242,000</b>
	2210502	Publishing and Printing Services	490,040	490,040	200,000	438,600	200,000	220,000	242,000
	<b>2210700</b>	<b>Training Expenses</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>950,000</b>	<b>3,650,000</b>	<b>750,000</b>	<b>825,000</b>	<b>907,500</b>
	2210701	Travel Allowance	201,025	201,025	200,000	1,200,000	200,000	220,000	242,000
	2210710	Accommodation	198,975	198,975	150,000	2,150,000	150,000	165,000	181,500
	2210711	Tuition fees	600,000	600,000	600,000	300,000	400,000	440,000	484,000
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>3,533,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	500,000	500,000	3,533,500	-	-	-
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>5,000,000</b>	<b>2,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211003	Veterinary Supplies & Materials	5,000,000	2,000,000	3,000,000	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>5,237,675</b>	<b>3,137,675</b>	<b>5,970,893</b>	<b>4,929,940</b>	<b>1,950,000</b>	<b>2,145,000</b>	<b>2,359,500</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,387,175	1,887,175	3,725,893	2,376,572	1,000,000	1,100,000	1,210,000
	2211102	Supplies and Accessories for Computers and Printers	1,250,000	650,000	1,595,000	2,203,368	700,000	770,000	847,000
	2211103	Sanitary and cleaning materials,	600,500	600,500	650,000	350,000	250,000	275,000	302,500
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>15,000,000</b>	<b>22,000,000</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211201	Refined Fuels and Lubricants for Transport	15,000,000	22,000,000	1,000,000	1,500,000	-	-	-
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>10,500,000</b>	<b>6,925,200</b>	<b>9,500,000</b>	<b>9,517,583</b>	<b>6,425,000</b>	<b>7,067,500</b>	<b>7,774,250</b>
	2211305	Contracted Guards and Cleaning Services	8,000,000	6,425,200	8,000,000	9,017,583	6,425,000	7,067,500	7,774,250
	2211399	Preparation of Agriculture sector plans and other planning reports	2,500,000	500,000	1,500,000	500,000	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>563,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220101	Maintenance Expenses + Motor Vehicles	-	1,000,000	-	563,730	-	-	-
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-	-
	2220205	Maintenance of Buildings and	3,000,000	-	-	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026



DEPARTMENT T	GFS CODE	TITLE AND DETAILS	BUDGET	REVISED	BUDGET	1ST REVISED	BUDGET	PROJECTED BUDGET		
			ESTIMATES	BUDGET	ESTIMATES	BUDGET	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES
			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		
		Stations ++ Non-residential								
		Social Benefits								
	2710100	Government Pension and Retirement Benefits								
	2710102	Gratuity + Civil Servants								
		Acquisition OF Non-Financial Assets	2,506,777	1,506,777	3,000,000	2,948,609	948,413	1,043,254	1,147,580	
	3111000	Purchase of Office Furniture and General Equipment	2,506,777	1,506,777	3,000,000	2,948,609	948,413	1,043,254	1,147,580	
	3111001	Purchase of Office Furniture and Fittings	2,506,777	1,506,777	1,500,000	2,448,609				
	3111002	Purchase of Computers, Printers and other IT Equipment			1,500,000	500,000	948,413	1,043,254	1,147,580	
		Sub Total	259,712,430	232,226,240	248,528,003	252,539,072	230,476,829	253,524,512	278,876,963	
	Smart Agriculture	Use of Goods and Services	2,217,740	1,117,740	2,327,420	7,108,940	430,000	473,000	520,300	
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,617,740	1,117,740	1,027,420	577,420	430,000	473,000	520,300	
	2210302	Accommodation +domestic	327,340	327,340	327,340	177,340	130,000	143,000	157,300	
	2210303	Daily Subsistence Allowance	290,400	290,400	200,080	200,080	100,000	110,000	121,000	
	2210309	Field Allowance	1,000,000	500,000	500,000	200,000	200,000	220,000	242,000	
	2210700	Training Expenses	600,000	-	600,000	2,400,000	-	-	-	
	2210701	Travel Allowance	245,010	-	245,010	1,245,010	-	-	-	
	2210710	Accommodation	154,990	-	154,990	1,154,990	-	-	-	
	2210711	Tuition fees	200,000	-	200,000	-	-	-	-	
	2210800	Hospitality Supplies and Services	-	-	-	-	-	-	-	
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-	-	
	2211000	Specialised Materials and Supplies	-	-	200,000	-	-	-	-	
	2211004	Fungicide, insecticide & sprays	-	-	200,000	-	-	-	-	
	2211100	Office and General Supplies and Services	-	-	-	631,520	-	-	-	
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	253,416	-	-	-	
	2211103	Sanitary and cleaning materials,	-	-	-	378,104	-	-	-	
	2211200	Fuel Oil and Lubricants	-	-	500,000	3,500,000	-	-	-	
	2211201	Refined Fuels and Lubricants for Transport	-	-	500,000	3,500,000	-	-	-	
		Sub Total	2,217,740	1,117,740	2,327,420	7,108,940	430,000	473,000	520,300	
	Agribusiness	Use of Goods and Services	1,826,993	726,993	1,745,000	1,227,340	410,000	451,000	496,100	
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,226,993	726,993	925,000	627,340	410,000	451,000	496,100	
	2210302	Accommodation +domestic	327,340	227,340	327,340	327,340	110,000	121,000	133,100	
	2210303	Daily Subsistence Allowance	297,660	197,660	297,660	-	150,000	165,000	181,500	
	2210309	Field Allowance - Extension services	601,993	301,993	300,000	300,000	150,000	165,000	181,500	
	2210700	Training Expenses	600,000	-	670,000	450,000	-	-	-	
	2210701	Travel Allowance	245,010	-	250,000	250,000	-	-	-	
	2210710	Accommodation	154,990	-	200,000	200,000	-	-	-	

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210711	Tuition fees	200,000	-	220,000	-	-	-	-
	2211200	Fuel Oil and Lubricants	-	-	150,000	150,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	150,000	150,000	-	-	-
		<b>Sub+ Total</b>	<b>1,826,993</b>	<b>726,993</b>	<b>1,745,000</b>	<b>1,227,340</b>	<b>410,000</b>	<b>451,000</b>	<b>496,100</b>
Veterinary Services		Use of Goods and Services	3,027,394	4,427,394	5,495,000	4,642,350	1,820,000	2,002,000	2,202,200
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,527,394	1,027,394	1,125,000	627,340	220,000	242,000	266,200
	2210302	Accommodation +domestic	327,340	327,340	327,340	327,340	100,000	110,000	121,000
	2210303	Daily Subsistence Allowance	297,660	297,660	297,660	-	50,000	55,000	60,500
	2210309	Field Allowance - Extension services	902,394	402,394	500,000	300,000	70,000	77,000	84,700
	2210700	Training Expenses	600,000	-	620,000	2,465,010	-	-	-
	2210701	Travel Allowance	245,010	-	245,010	1,245,010	-	-	-
	2210710	Accommodation	154,990	-	154,990	1,000,000	-	-	-
	2210711	Tuition fees	200,000	-	220,000	220,000	-	-	-
	2211000	Specialised Materials and Supplies	-	3,000,000	3,000,000	1,000,000	1,100,000	1,210,000	1,331,000
	2211003	Veterinary Supplies & Materials	-	2,000,000	2,000,000	1,000,000	800,000	880,000	968,000
	2211004	Fungicide, insecticide & sprays	-	-	-	-	-	-	-
	2211007	Agricultural materials, Supplies, and Small Equipment	-	1,000,000	-	-	-	-	-
	2211008	Laboratory Materials, Supplies, and Small Equipment	-	-	1,000,000	-	300,000	330,000	363,000
	2211200	Fuel Oil and Lubricants	-	-	250,000	250,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	250,000	250,000	-	-	-
	2211300	Other Operating Expenses	900,000	400,000	500,000	300,000	500,000	550,000	605,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	900,000	400,000	500,000	300,000	500,000	550,000	605,000
		<b>Sub+ Total</b>	<b>3,027,394</b>	<b>4,427,394</b>	<b>5,495,000</b>	<b>4,642,350</b>	<b>1,820,000</b>	<b>2,002,000</b>	<b>2,202,200</b>
Fisheries Development and Aquaculture		Use of Goods and Services	1,914,394	1,014,394	1,457,660	1,102,670	684,876	753,364	828,700
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,314,394	1,014,394	857,660	657,660	684,876	753,364	828,700
	2210302	Accommodation +domestic	327,340	327,340	150,000	150,000	210,000	231,000	254,100
	2210303	Daily Subsistence Allowance	267,660	267,660	207,660	207,660	234,000	257,400	283,140
	2210309	Field Allowance - Extension services	719,394	419,394	500,000	300,000	240,876	264,964	291,460
	2210700	Training Expenses	600,000	-	600,000	445,010	-	-	-
	2210701	Travel Allowance	245,010	-	245,010	245,010	-	-	-
	2210710	Accommodation	154,990	-	154,990	-	-	-	-
	2210711	Tuition fees	200,000	-	200,000	200,000	-	-	-
	2211100	Office and General Supplies and Services	-	-	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	-	3,930,000	4,323,000	4,755,300
	3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	3,930,000	4,323,000	4,755,300

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT T	GFS CODE	TITLE AND DETAILS	BUDGET	REVISED	BUDGET	1ST REVISED	BUDGET	PROJECTED BUDGET		
			ESTIMATES	BUDGET	ESTIMATES	BUDGET	ESTIMATES	ESTIMATES		
			FY 2024/2025 Kshs.	FY 2024/2025 Kshs.	FY 2025/2026 Kshs.	FY 2025/2026 Kshs.	FY 2026/2027 Kshs.	FY 2027/2028 Kshs.	FY 2028/2029 Kshs.	
	3111301	Purchase of Certified Crop Seeds						3,930,000	4,323,000	4,755,300
		<b>Sub+ Total</b>	<b>1,914,394</b>	<b>1,014,394</b>	<b>1,457,660</b>	<b>1,102,670</b>	<b>4,614,876</b>	<b>5,076,364</b>	<b>5,584,000</b>	
		<b>Livestock Production</b>	<b>1,977,384</b>	<b>3,577,384</b>	<b>1,875,000</b>	<b>3,520,010</b>	<b>467,988</b>	<b>514,787</b>	<b>566,265</b>	
	2210300	Use of Goods and Services								
		Domestic Travel and Subsistence, and Other Transportation Costs	1,377,384	577,384	1,075,000	875,000	467,988	514,787	566,265	
	2210302	Accommodation +domestic	327,340	227,340	327,340	327,340	227,988	250,787	275,865	
	2210303	Daily Subsistence Allowance	247,660	147,660	247,660	247,660	140,000	154,000	169,400	
	2210309	Field Allowance - Extension services	802,384	202,384	500,000	300,000	100,000	110,000	121,000	
	2210700	Training Expenses	600,000	-	600,000	2,445,010	-	-	-	
	2210701	Travel Allowance	245,010	-	245,010	1,245,010	-	-	-	
	2210710	Accommodation	154,990	-	154,990	1,000,000	-	-	-	
	2210711	Tuition fees	200,000	-	200,000	200,000	-	-	-	
	2211000	Specialised Materials and Supplies	-	3,000,000	-	-	-	-	-	
	2211004	Fungicide, insecticide & sprays	-	1,500,000	-	-	-	-	-	
	2211007	Agricultural materials, Supplies, and Small Equipment -Livestock feeds	-	1,000,000	-	-	-	-	-	
	2211029	Purchase of Safety Gear	-	500,000	-	-	-	-	-	
	2211100	Office and General Supplies and Services	-	-	-	-	-	-	-	
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-	-	
	2211200	Fuel Oil and Lubricants	-	-	200,000	200,000	-	-	-	
	2211201	Refined Fuels and Lubricants for Transport	-	-	200,000	200,000	-	-	-	
		<b>Acquisition OF Non-Financial Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	-	-	
	3111302	Purchase of Animal and Breeding Stock	-	-	-	-	-	-	-	
		<b>Sub+ Total</b>	<b>1,977,384</b>	<b>3,577,384</b>	<b>1,875,000</b>	<b>3,520,010</b>	<b>467,988</b>	<b>514,787</b>	<b>566,265</b>	
		<b>Agricultural Mechanization Services</b>	<b>5,955,000</b>	<b>4,155,000</b>	<b>6,342,193</b>	<b>5,097,183</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>	
	2210300	Use of Goods and Services								
		Domestic Travel and Subsistence, and Other Transportation Costs	627,660	427,660	822,670	577,660	-	-	-	
	2210302	Accommodation +domestic	-	-	245,010	-	-	-	-	
	2210303	Daily Subsistence Allowance	277,660	177,660	277,660	277,660	-	-	-	
	2210309	Field Allowance - Extension services	350,000	250,000	300,000	300,000	-	-	-	
	2210700	Training Expenses	327,340	227,340	327,340	327,340	-	-	-	
	2210710	Accommodation	327,340	227,340	327,340	327,340	-	-	-	
	2211200	Fuel Oil and Lubricants	-	-	3,692,183	2,692,183	-	-	-	
	2211201	Refined Fuels and Lubricants for Transport	-	-	3,692,183	2,692,183	-	-	-	
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	5,000,000	3,500,000	1,500,000	1,500,000	500,000	550,000	605,000	
	2220101	Maintenance Expenses + Motor Vehicles	5,000,000	3,500,000	1,500,000	1,500,000	500,000	550,000	605,000	
		<b>Sub+ Total</b>	<b>5,955,000</b>	<b>4,155,000</b>	<b>6,342,193</b>	<b>5,097,183</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>	

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Agricultural Training Centre		Use of Goods and Services	3,784,571	2,901,686	2,360,621	1,318,925	522,206	574,427	631,869
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	975,000	675,000	657,940	457,940	-	-	-
	2210302	Accommodation +domestic	327,340	227,340	200,340	200,340	-	-	-
	2210303	Daily Subsistence Allowance	297,660	197,660	257,600	257,600	-	-	-
	2210309	Field Allowance - Extension services	350,000	250,000	200,000	-	-	-	-
	2210700	Training Expenses	-	-	-	-	-	-	-
	2210701	Travel Allowance	-	-	-	-	-	-	-
	2210703	Production of printing materials	-	-	-	-	-	-	-
	2210704	Hire of training facilities and equipment	-	-	-	-	-	-	-
	2210708	Trainer Allowance	-	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-	-
	2210800	Hospitality Supplies and Services	800,000	800,000	200,000	200,000	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	800,000	200,000	200,000	-	-	-
	2210802	Board, committees, conferences & seminars	-	-	-	-	-	-	-
	2210809	Board Allowance	-	-	-	-	-	-	-
	2211000	Specialised Materials and Supplies	2,009,571	1,361,586	1,502,681	660,985	522,206	574,427	631,869
	2211007	Agricultural materials, Supplies, and Small Equipment	1,706,890	1,006,890	1,200,000	600,000	300,000	330,000	363,000
	2211016	Purchase of Uniforms and Clothing + Staff	80,475	132,490	80,475	60,985	-	-	-
	2211023	Supplies for Production	190,080	190,080	190,080	-	190,080	209,088	229,997
	2211029	Purchase of Safety Gear	32,126	32,126	32,126	-	32,126	35,339	38,872
	2211100	Office and General Supplies and Services	-	65,100	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	65,100	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-	-
	3110900	Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-	-
	3110902	Purchase of Household Appliances	-	-	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	-	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-	-
		Sub+ Total	3,784,571	2,901,686	2,360,621	1,318,925	522,206	574,427	631,869
Wakungu		Use of Goods and Services	1,355,000	1,055,000	957,940	607,940	-	-	-
	2210300	Domestic Travel and Subsistence, and	955,000	655,000	757,940	407,940	-	-	-

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
		<b>Other Transportation Costs</b>							
	2210302	Accommodation +domestic	307,340	207,340	207,340	207,340	-	-	-
	2210303	Daily Subsistence Allowance	297,660	197,660	200,600	200,600	-	-	-
	2210309	Field Allowance - Extension services	350,000	250,000	350,000	-	-	-	-
	2210700	<b>Training Expenses</b>	-	-	-	-	-	-	-
	2210701	Travel Allowance	-	-	-	-	-	-	-
	2210708	Trainer Allowance	-	-	-	-	-	-	-
	2210710	Accommodation	-	-	-	-	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	400,000	400,000	200,000	200,000	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	400,000	200,000	200,000	-	-	-
	2211000	Specialised Materials and Supplies	-	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-	-
	2211023	Supplies for Production	-	-	-	-	-	-	-
	2211029	Purchase of Safety Gear	-	-	-	-	-	-	-
	2211100	Office and General Supplies and Services	-	-	-	-	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	-	-	-	-	-
		<b>Acquisition OF Non-Financial Assets</b>	-	-	-	-	-	-	-
	3110900	Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-	-
	3110902	Purchase of Household Appliances	-	-	-	-	-	-	-
		Sub+ Total	1,355,000	1,055,000	957,940	607,940	-	-	-
		<b>TOTAL</b>	<b>281,770,906</b>	<b>251,201,831</b>	<b>271,088,837</b>	<b>277,164,430</b>	<b>239,241,899</b>	<b>263,166,089</b>	<b>289,482,698</b>
		Compensation to Employees	207,574,238	188,862,848	216,007,110	216,007,110	215,903,416	237,493,758	261,243,133
		Use of Goods and Services	71,689,891	60,832,206	52,081,727	58,208,711	18,460,070	20,306,077	22,336,685
		Acquisition of Non-Financial Assets	2,506,777	1,506,777	3,000,000	2,948,609	4,878,413	5,366,254	5,902,880
		Social Benefits	-	-	-	-	-	-	-
			281,770,906	251,201,831	271,088,837	277,164,430	239,241,899	263,166,089	289,482,698

Sign



Date 30<sup>th</sup> April 2026

### Itemized development

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>SUB-PROGRAMME</b>									
<b>I. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness</b>									
<b>Programme: Crop Development</b>									
Mechanization Services	3110706	Purchase of Tractors	Ongoing	60,700,000	57,000,000	-	-	-	-
	3110302	Agricultural mechanization Services and Improvement of AMS Centre							
	3111201	Maintenance of Plant, Machinery and Equipment	Ongoing	-	-	7,000,000	2,315,344	2,546,878	2,801,566
	Sub Total			60,700,000	57,000,000	7,000,000	2,315,344	2,546,878	2,801,566
Input Access	3111301	Purchase of Certified Crop Seed/farm input	Ongoing	90,385,522	74,100,000	199,717,081	164,782,810	181,261,091	199,387,200
	3111301	Food and Horticulture Crop Development	Ongoing	4,000,000	-	-	-	-	-
	3111301	Soil Fertility Improvement	Ongoing	2,096,700	-	13,058,220	-	-	-
	3110299	Establishment of Grain Storage Facilities	New	-	-	-	-	-	-
Sub Total			96,482,222	74,100,000	212,775,301	164,782,810	181,261,091	199,387,200	
National Agricultural Development Project	2640599	National Agricultural Value Chain Development Project (NAVCDP)	New	379,516,103	235,500,000	206,250,000	235,500,000	235,500,000	235,500,000
	2640599	National Agricultural Value Chain Development Project (NAVCDP) County Contribution	New	50,000,000	5,000,000	41,500,000	-	-	-
	Sub Total			429,516,103	240,500,000	247,750,000	235,500,000	235,500,000	235,500,000
<b>Total</b>				<b>586,698,325</b>	<b>371,600,000</b>	<b>467,525,301</b>	<b>402,598,154</b>	<b>419,307,969</b>	<b>437,688,766</b>
<b>Programme: Livestock Development</b>									
Livestock Production Infrastructure	3111302	Livestock Development	Ongoing	8,300,000	2,000,000	14,368,614	-	-	-
	3110299	Livestock Infrastructure Development	New	-	16,500,000	9,000,000	8,500,000	9,350,000	10,285,000
	Sub Total			<b>8,300,000</b>	<b>18,500,000</b>	<b>23,368,614</b>	<b>8,500,000</b>	<b>9,350,000</b>	<b>10,285,000</b>
Pasture and Fodder Development	2211007	Procurement and Distribution of subsidized Poultry feeds to farmers	Ongoing	-	-	995,890	-	-	-
	2211007	Procurement and Distribution of subsidized seeds to farmers	Ongoing	4,139,350	-	-	-	-	-
	3111103	Acquisition of fodder harvesting equipment	New	8,000,000	-	-	-	-	-
	Sub Total			12,139,350	-	995,890	-	-	-
Kenya Livestock Commercialization Project (KeLCoP)	2640599	Kenya Livestock Commercialization Project (KeLCoP)	New	58,161,132	33,550,000	33,550,000	33,500,000	36,850,000	40,535,000
	2640599	Kenya Livestock Commercialization Project (KeLCoP)- County Contribution)	New	10,000,000	5,000,000	5,000,000	-	-	-
	Sub Total			68,161,132	38,550,000	38,550,000	33,500,000	36,850,000	40,535,000
<b>Total</b>				<b>88,600,482</b>	<b>57,050,000</b>	<b>62,914,504</b>	<b>42,000,000</b>	<b>46,200,000</b>	<b>50,820,000</b>
<b>Programme: Veterinary Development</b>									
Veterinary Infrastructure Development	2211004	Insect Pests and disease management	Ongoing	2,000,000	-	-	-	-	-
	2211004	Animal Disease and Vector Control	Ongoing	48,077,573	15,500,000	21,611,201	10,000,000	11,000,000	12,100,000
	3110201	Veterinary Infrastructure Development	Ongoing	3,000,000	5,000,000	-	-	-	-

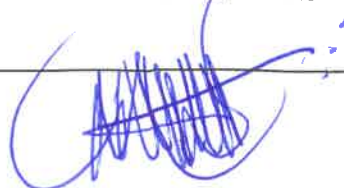
Sign



Date 30<sup>th</sup> April 2026

COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	1ST REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025 Kshs.	FY 2025/2026 Kshs.	FY 2025/2026 Kshs.	FY 2026/2027 Kshs.	FY 2027/2028 Kshs.	FY 2028/2029 Kshs.
	3111103	Veterinary Public Health Project	New	3,000,000	-	-	-	-	-
		Sub Total		56,077,573	20,500,000	21,611,201	10,000,000	11,000,000	12,100,000
Livestock Breed Improvement	3111103	Purchase of Agricultural Machinery and Equipment	New	-	-	-	-	-	-
	3111302	Purchase of Animals and Breeding Stock	Ongoing	2,969,600	5,000,000	-	2,100,000	2,310,000	2,541,000
		Sub Total		2,969,600	5,000,000	-	2,100,000	2,310,000	2,541,000
<b>Total</b>				<b>59,047,173</b>	<b>25,500,000</b>	<b>21,611,201</b>	<b>12,100,000</b>	<b>13,310,000</b>	<b>14,641,000</b>
<b>Programme: Fisheries and blue economy development</b>									
Fisheries infrastructure development	3111102	Acquisition of solar/gas freezers for aquaparks	New	-	-	-	-	-	-
	3111103	Installing hatcheries with Recirculatory Aquaculture System (RAS)	New	2,000,000	22,500,000	-	-	-	-
	3111302	County wide small holder Fish farmers support project	ongoing	22,163,872	-	17,499,822	15,000,000	16,500,000	18,150,000
	3111302	Fish post harvest Management and Value Addition	ongoing	-	-	-	-	-	-
	3111302	Acquisition of raw materials for production of fish feeds	Ongoing	-	-	3,000,000	11,886,372	13,075,009	14,382,510
	3110599	Fabrication and installation of fish cages	Ongoing	-	-	-	9,445,560	10,390,116	11,429,128
	3110599	Fish Breeding Development	Ongoing	14,500,000	-	29,824,973	11,034,956	12,138,452	13,352,297
		Sub Total		38,663,872	22,500,000	50,324,795	47,366,888	52,103,577	57,313,934
Aquaculture Business Development	2640599	Aquaculture Business Development Project (ABDP)	New	45,171,120	22,586,560	22,586,560	-	-	-
		Sub Total		45,171,120	22,586,560	22,586,560	-	-	-
<b>Total</b>				<b>83,834,992</b>	<b>45,086,560</b>	<b>72,911,355</b>	<b>47,366,888</b>	<b>52,103,577</b>	<b>57,313,934</b>
<b>Programme: Agribusiness development</b>									
Agribusiness Infrastructure Development	3110202	Operationalization of Cassava Factory at Simbachai	Ongoing	-	15,000,000	5,000,000	-	-	-
	3110202	Completion of Agribusiness centre at ATC	Ongoing	-	20,000,000	-	-	-	-
	3110202	Modernization of Agricultural Training Facilities	Ongoing	-	-	-	-	-	-
	3111111	Market Development	New	-	-	-	-	-	-
	2640302	Kenya Agriculture Business Development Programme (KABDP)-County Contribution	New	5,459,459	-	-	-	-	-
	2640302	Kenya Agriculture Business Development Programme (KABDP)	New	10,918,919	10,918,919	10,918,919	-	-	-
	2640302	Kenya Climates Smart Agriculture Programme( KCSAP	Ongoing	9,002,304	-	37,060	-	-	-
		Sub Total		25,380,682	45,918,919	15,955,979	-	-	-
<b>Total</b>				<b>25,380,682</b>	<b>45,918,919</b>	<b>15,955,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
Credit access program	2640599	Agriculture development fund	Ongoing	20,000,000	-	-	-	-	-
<b>Total</b>				<b>20,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>				<b>863,561,654</b>	<b>545,155,479</b>	<b>640,918,340</b>	<b>504,065,042</b>	<b>530,921,546</b>	<b>560,463,701</b>

Sign



Date 30<sup>th</sup> April 2026

## **2. Department of Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprise (SME)**

### **A. Vision**

A leading department in the promotion of Trade, Cooperative Development and investment

### **B. Mission**

To foster inclusive and sustainable socio- economic development through promoting investment in trade, entrepreneurship, innovation, value addition and cooperative development.

### **C. Performance Overview and Rationale for Funding**

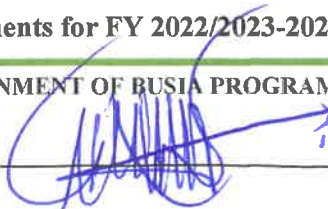
#### **Brief description of mandate.**

The Department is mandated to facilitate and promote trade, investment, industrial development, cooperative growth, fair trade practices, and social protection through drug and substance abuse control. It exists to promote self-reliance, employment creation, wealth generation, and inclusive economic growth across Busia County. The department delivers on this mandate through targeted programmes that support business development, market access, value addition, innovation, industrial infrastructure development, cooperative financing, and consumer protection. These interventions directly contribute to increased productivity, improved service delivery, job creation, enhanced incomes, and overall socio-economic welfare of county residents. To effectively discharge its functions, the department operates through five directorates: Trade, Industrialization, Cooperatives, Small and Micro Enterprises, and Alcoholic Drinks & Drug Abuse Control.

#### **Expenditure Trends FY2022/2023-2024/2025**

In FY2022/2023-2024/2025, the department was allocated a total of **Kshs.1,029.6 million** and spent **Kshs. 562.3million**, representing an absorption rate of **55%**. In the FY 2022/2023, the department spent **Kshs.123.8 million** against a target of **Kshs. 224.5 million**, representing an absorption rate of **55%**. In the FY 2023/2024 the department spent **Ksh.146.4 million** against the budget allocation of **Kshs. 301.4 million**, representing an absorption rate of **49 %**. While in the FY 2024/2025 the department spent **Ksh.292.1Million** against the approved budget allocation of **Kshs. 503.7Million**, representing an absorption rate of **58%**.

#### **Major Achievements for FY 2022/2023-2024/2025**





During the FY 2022/23–FY 2024/25 MTEF period, the Department implemented a range of programmes that significantly contributed to economic growth, employment creation, investment promotion, and consumer protection across Busia County. In the area of industrialization, the Department commenced and continued implementation of Phase I of the Busia County Aggregation and Industrial Park (CAIP) at Nasewa, a flagship county project jointly funded by the County Government and the National Government at a total cost of Kshs. 500 million. By FY 2024/25, the project had attained 68.9% completion, with substantial progress made on shared infrastructure, factory shells, and support facilities. In addition, construction of the Export Processing Zone (EPZ) progressed to approximately 72%, positioning the County as a future hub for manufacturing, agro-processing, and export-oriented investment.

Under Trade directorate, the Department constructed and operationalized eight markets, including Adung’osi, Murumba, Bukhalalire, Angurai, Tangakona, and Apegei (Phase I) among others, and renovated seven existing markets, namely Busia Main Market, Soko Posta, Bulemia, Chengo, Matayos Auction Ring, Mayenje, and Bukhuyi. These interventions improved hygiene standards, trading conditions, and market access for traders, while enhancing local revenue generation. Additional market facilities such as modern ablution blocks, market fencing, and boda boda sheds were also developed, contributing to safer and more organized trading environments.

In MSME development and trade facilitation, the Department trained over 2,100 traders on enterprise management, compliance, and value addition, exceeding annual targets. They also strengthened the regulatory framework by developing amendments to the Busia County Trade Revolving Fund Act, 2016, and finalizing the Busia County Investment Policy, which was submitted to the County Assembly for approval to guide investment promotion and private sector participation. Cooperatives directorate recorded significant growth, with the registration of 32 new cooperative societies under the Ward-Based Rural Economic Revitalization Programme in collaboration with NAVCDP. Over the MTEF period, more than 105 cooperative societies were formed, while 34 cooperative audits were conducted to improve governance, accountability, and financial compliance. In addition, 522 cooperative leaders and over 5,000 cooperative members were trained in partnership with NAVCDP, KEBS, and MSEA, strengthening institutional capacity and cooperative performance.

In the area of fair-trade practices and consumer protection, the Department enhanced verification and inspection of weighing and measuring equipment. Over the MTEF period,

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Date 30<sup>th</sup> April 2026

more than 4,000 legal metrology devices were examined, tested and verified, improving accuracy in trade transactions and protecting consumers from unfair practices.

Under alcoholic drinks and drug abuse control, reforms were initiated to strengthen regulation and enforcement by developing a draft bill to repeal the Busia County Alcoholic Control Act, 2014, aligning it with current regulatory and industry standards and enhancing public health and social protection outcomes.

### **Major Services/Outputs to be provided in the FY2025/2026-2027/2028**

Over the medium term, the Department will pursue strategic priorities aimed at strengthening trade, investment, industrialization, and cooperative development to drive inclusive economic growth in Busia County. The Department will seek to increase access to trade and investment by enhancing MSME promotion, improving market and trading infrastructure, and strengthening investment promotion initiatives in order to stimulate business growth, expand revenue streams, and create employment opportunities.

To strengthen fair trade practices, the Department will focus on improving the verification and inspection of weighing and measuring equipment to safeguard consumers, enhance compliance, and promote transparency and confidence in trade transactions. In promoting industrialization, priority will be given to the completion and operationalization of industrial parks, Export Processing Zones (EPZs), and Jua Kali infrastructure. These interventions are expected to attract private investment, support value addition, create jobs, and position the County as a competitive industrial hub. To improve access to cooperative services, the Department will scale up investment in cooperatives through enhanced financing mechanisms, capacity building, and strengthened governance systems. This approach will promote economies of scale, improve member returns, and enhance the sustainability and impact of cooperative enterprises across the County.

### **Output Linked to CIDP/ADP/CFSP**

Key outputs that have been identified on CIDP are MSME loans, grants, and revolving funds disbursed, Markets established, Modern Ablution Blocks constructed, Boda-Boda sheds constructed, Cotton value added, Rice value added, milk value added, Cooperative Enterprise Development Fund Upscaled, Industrial Development and establishment of rehabilitation centres. On ADP, these outputs have been directly replicated in planned period of 2026/2027. Further we have linked all the outputs from CIDP and ADP to the CFSP.

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#### D. Strategic Objectives

##### CP 6: General Administration and Support Services

To facilitate the coordination of programs within the department

##### CP 7: Trade Development and Investment

To increase access to trade and Investment

##### CP 8: Industrialization

To promote industrialization

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.946,124,605**. For the FY 2026/27, **Ksh. 295,608,642** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.309,769,506** and **Ksh. 340,746,457** respectively.

#### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Trade Development and Investment	MSME Promotion	To increase access to trade and investment	Improved access to trade and investment	Accessed trade and investment	No of trade and investments conducted	0	1	1	1
	Market Modernization and development			Markets constructed and Rehabilitated	No. of Markets constructed and Rehabilitated		10	10	10
Industrialization	Industrial Development	To promote industrialization	Industrial Development Promoted	Industrial parks developed	No. of industrial parks development	1	1	0	0
Cooperative Business Development	Cooperative Development	To improve access to cooperative services	Improved access to cooperative services	Grants disbursed to groups	No. of groups issued with Grants	1	35	35	35



## F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
CP 6: General Administration and support services	CSP 6.1: Administrative support service	83,356,894	98,909,577	101,154,564	86,044,626	109,168,120	104,684,932	115,153,425
CP 7: Trade Development and Investment	CSP 7.1: MSME Promotion	3,000,000	-	5,000,000	-	80,000,000	88,000,000	96,800,000
	CSP 7.2: Market Modernization and Development	49,820,000	64,490,000	89,300,000	99,002,628	56,440,522	62,084,574	68,293,032
CP: Fair Trade practices	CSP: Weights and Measuring Equipment Verification	5,000,000	4,000,000	-	-	-	-	-
CP 8: Industrialization	CSP 8.1: Industrial Development	-	319,329,223	133,917,104	157,626,373	50,000,000	55,000,000	60,500,000
CP: Cooperative Business Development	CSP : Cooperative Development	77,000,000	34,000,000	25,000,000	27,000,000	-	-	-
<b>Total Vote</b>		<b>218,176,894</b>	<b>520,728,800</b>	<b>354,371,668</b>	<b>369,673,627</b>	<b>295,608,642</b>	<b>309,769,506</b>	<b>340,746,457</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
<b>Current Expenditure</b>	<b>83,356,894</b>	<b>98,909,577</b>	<b>101,154,564</b>	<b>86,044,626</b>	<b>109,168,120</b>	<b>104,684,932</b>	<b>115,153,425</b>
Compensation to Employees	39,288,587	52,619,069	54,093,401	54,093,401	75,197,182	82,716,900	90,988,590
Use of Goods and Services	35,407,314	38,029,515	41,684,822	31,845,369	33,026,595	20,929,255	23,022,180
Acquisition of Non-Financial Assets	8,660,993	8,260,993	5,376,341	105,856	944,343	1,038,777	1,142,655
<b>Capital Expenditure</b>	<b>134,820,000</b>	<b>421,819,223</b>	<b>253,217,104</b>	<b>283,629,001</b>	<b>186,440,522</b>	<b>205,084,574</b>	<b>225,593,032</b>
Acquisition of Non-Financial Assets	54,820,000	387,819,223	223,217,104	256,629,001	106,440,522	117,084,574	128,793,032
Grants, transfers and subsidies	80,000,000	34,000,000	30,000,000	27,000,000	80,000,000	88,000,000	96,800,000
<b>Total Expenditure</b>	<b>218,176,894</b>	<b>520,728,800</b>	<b>354,371,668</b>	<b>369,673,627</b>	<b>295,608,642</b>	<b>309,769,506</b>	<b>340,746,457</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 6: General Administration and support services	CSP 6.1: Administrative support service	83,356,894	98,909,577	101,154,564	86,044,626	109,168,120	104,684,932	115,153,425
	Compensation to Employees	39,288,587	52,619,069	54,093,401	54,093,401	75,197,182	82,716,900	90,988,590
	Use of Goods and Services	35,407,314	38,029,515	41,684,822	31,845,369	33,026,595	20,929,255	23,022,180
	Acquisition of Non-Financial Assets	8,660,993	8,260,993	5,376,341	105,856	944,343	1,038,777	1,142,655
CP 7: Trade Development and Investment	CSP 7.1: MSME Promotion	3,000,000	-	5,000,000	-	80,000,000	88,000,000	96,800,000
	Grants, transfers and subsidies	3,000,000	-	5,000,000	-	80,000,000	88,000,000	96,800,000

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	CSP 7.2: Market Modernization and Development	49,820,000	64,490,000	89,300,000	99,002,628	56,440,522	62,084,574	68,293,032
	Acquisition of Non-Financial Assets	49,820,000	64,490,000	89,300,000	99,002,628	56,440,522	62,084,574	68,293,032
CP: Fair Trade Practices	CSP: Weighing and Measuring Equipment Verification.	5,000,000	4,000,000	-	-	-	-	-
	Acquisition of Non-Financial Assets	5,000,000	4,000,000	-	-	-	-	-
CP 8: Industrialization	CSP 8.1: Industrial Development	-	319,329,223	133,917,104	157,626,373	50,000,000	55,000,000	60,500,000
	Acquisition of Non-Financial Assets	-	319,329,223	133,917,104	157,626,373	50,000,000	55,000,000	60,500,000
CP: Cooperative Business Development	CSP: Cooperative Development	77,000,000	34,000,000	25,000,000	27,000,000	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Grants, transfers and subsidies	77,000,000	34,000,000	25,000,000	27,000,000	-	-	-
<b>Total Vote</b>		<b>218,176,894</b>	<b>520,728,800</b>	<b>354,371,668</b>	<b>369,673,627</b>	<b>295,608,642</b>	<b>309,769,506</b>	<b>340,746,457</b>

### I. Details of Staff Establishment by Organization Structure (Delivery Units)

No	Designation Name	JG	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	T	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	1	2,916,380	3,062,199	3,215,309
3	County Director - Co-operative Enterprise Development Fund	R	1	2,753,638	2,891,320	3,035,886
4	Director - Co-operative Audit	R	1	2,740,634	2,877,666	3,021,549
5	Director - Co-operative Development	R	1	2,727,575	2,863,954	3,007,151
6	Director - Industry	R	1	2,740,634	2,877,666	3,021,549
7	Director - Trade and Markets	R	1	2,740,634	2,877,666	3,021,549
8	Deputy Director - Co-operative Audit	Q	1	2,517,547	2,643,424	2,775,596
9	Deputy Director - Co-operative Development	Q	1	2,558,043	2,685,945	2,820,242
10	Deputy Director - Market	Q	1	2,517,547	2,643,424	2,775,596
11	Deputy Director- Alcoholic Drinks and Drug abuse control	Q	1	2,517,547	2,643,424	2,775,596
12	Deputy Director -Industry	Q	1	2,508,043	2,633,445	2,765,117
13	Deputy Director -Trade	Q	1	2,408,043	2,528,445	2,654,867
14	Principal Trade Development Officer	N	1	1,982,436	2,081,558	2,185,636
15	Chief Co-operative Officer	M	2	3,170,982	3,329,531	3,496,008
16	Finance Officer [1]	L	3	4,147,819	4,355,210	4,572,970
17	Senior Co-operative Officer	L	5	7,984,056	8,383,259	8,802,422
18	Senior Trade Development Officer	L	1	1,242,937	1,305,084	1,370,338
19	Statistician [1]	L	1	1,242,937	1,305,084	1,370,338
20	Co-operative Officer [1]	K	7	8,109,178	8,514,637	8,940,369
21	Weights & Measures Officer [1]	K	4	4,940,390	5,187,410	5,446,780
22	Weights & Measures Assistant [2]	J	1	649,341	681,808	715,898
23	Cleaning Supervisor[2a]	F	1	451,173	473,732	497,418
	<b>Sub-Total</b>		<b>39</b>	<b>71,129,182</b>	<b>74,685,641</b>	<b>78,419,923</b>
	Temporary Employees			4,068,000	4,068,000	4,068,000
	<b>Grand Total</b>			<b>75,197,182</b>	<b>78,753,641</b>	<b>82,487,923</b>

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

**Itemized recurrent**

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs.	FY 2025/2026 Kshs.	FY 2025/2026 Kshs.	FY 2026/2027 Kshs.	FY 2027/2028 Kshs.	FY 2028/2029 Kshs.
		<b>Compensation to Employees</b>	<b>52,619,069</b>	<b>54,093,401</b>	<b>54,093,401</b>	<b>75,197,182</b>	<b>82,716,900</b>	<b>90,988,590</b>
	2110100	Basic salary+ Permanent Employees	31,972,764	35,933,934	33,933,934	52,263,753	57,490,128	63,239,141
	2110101	Basic Salary civil services	31,972,764	35,933,934	33,933,934	52,263,753	57,490,128	63,239,141
	2110200	Basic Wages+ Temporary employees	3,018,917	4,068,000	6,068,000	4,068,000	4,474,800	4,922,280
	2110202	Casual Labour - Others	3,018,917	4,068,000	6,068,000	4,068,000	4,474,800	4,922,280
	2110300	Personal Allowance +Paid as Part of Salary	11,816,496	7,585,764	7,585,764	12,359,726	13,595,699	14,955,268
	2110301	House Allowance	7,181,712	5,440,200	5,440,200	8,214,162	9,035,578	9,939,136
	2110314	Transport Allowance	4,406,784	1,944,000	1,944,000	3,944,000	4,338,400	4,772,240
	2110320	Leave Allowance	228,000	201,564	201,564	201,564	221,720	243,892
	2120100	Employer Contributions to Compulsory National Social Security Schemes	5,810,892	6,505,703	6,505,703	6,505,703	7,156,273	7,871,901
	2120103	Employer contribution to staff Pension scheme	5,172,815	4,617,963	4,617,963	4,617,963	5,079,759	5,587,735
	2120103	Housing Levy	638,077	1,887,740	1,887,740	1,887,740	2,076,514	2,284,165
Headquarters	2210000	<b>Use of Goods and Services</b>	<b>17,250,582</b>	<b>20,820,508</b>	<b>18,924,481</b>	<b>7,724,652</b>	<b>8,497,117</b>	<b>9,346,829</b>
	2210100	Utilities Supplies and Services	557,134	857,134	457,134	857,134	942,847	1,037,132
	2210101	Electricity Expenses	311,131	511,131	261,131	511,131	562,244	618,469
	2210102	Water and Sewerage charges	246,003	346,003	196,003	346,003	380,603	418,664
	2210200	<b>Communication Supplies and Services</b>	<b>182,800</b>	<b>382,800</b>	<b>-</b>	<b>193,420</b>	<b>212,762</b>	<b>234,038</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	116,640	266,640	-	133,260	146,586	161,245
	2210203	Courier and Postal Services	66,160	116,160	-	60,160	66,176	72,794
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,931,237</b>	<b>2,224,093</b>	<b>1,624,093</b>	<b>1,211,323</b>	<b>1,332,455</b>	<b>1,465,701</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	606,000	606,000	303,000	333,300	366,630
	2210302	Accommodation	750,000	920,000	520,000	410,000	451,000	496,100
	2210303	Daily Subsistence Allowances	481,237	698,093	498,093	498,323	548,155	602,971
	2210400	<b>Foreign Travel and Subsistence, and other transportation costs</b>	<b>-</b>	<b>3,550,000</b>	<b>-</b>	<b>805,000</b>	<b>885,500</b>	<b>974,050</b>
	2210401	Travel Costs (airlines, bus, railway, etc.)	-	2,575,000	-	500,000	550,000	605,000
	2210402	Accommodation	-	750,000	-	200,000	220,000	242,000
	2210403	Daily Subsistence Allowances	-	225,000	-	105,000	115,500	127,050
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	<b>875,290</b>	<b>875,290</b>	<b>1,351,730</b>	<b>572,709</b>	<b>629,980</b>	<b>692,978</b>
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	45,000	45,000	-	5,000	5,500	6,050
	2210504	Advertising awareness	830,290	830,290	1,351,730	567,709	624,480	686,928
	2210700	Training Expenses	700,000	750,000	3,225,113	250,000	275,000	302,500
	2210708	Trainer allowance	250,000	250,000	1,150,000	50,000	55,000	60,500
	2210710	Accommodation	300,000	150,000	1,275,113	50,000	55,000	60,500
	2210711	Tuition Fees	150,000	350,000	800,000	150,000	165,000	181,500
	2210800	Hospitality Supplies and Services	1,973,420	3,473,420	3,742,414	1,001,300	1,101,430	1,211,573
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	945,420	1,245,420	3,742,414	445,300	489,830	538,813
	2210802	Board, committees, conferences & seminars	1,028,000	2,228,000	-	556,000	611,600	672,760

Sign

Date 30<sup>th</sup> April 2026

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2211000	<b>Specialised Materials and Supplies</b>	906,000	472,320	-	36,000	39,600	43,560
	2211016	Purchase of Uniforms and Clothing + Staff tags	906,000	472,320	-	36,000	39,600	43,560
	2211100	<b>Office and General Supplies and Services</b>	2,349,104	2,851,354	6,923,944	776,240	853,864	939,250
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	776,362	1,551,362	3,468,952	451,000	496,100	545,710
	2211102	Supplies and Accessories for Computers and Printers	1,268,522	995,772	3,300,772	250,000	275,000	302,500
	2211103	Sanitary and cleaning materials,	304,220	304,220	154,220	75,240	82,764	91,040
	2211200	<b>Fuel Oil and Lubricants</b>	2,470,000	2,470,000	1,000,000	500,000	550,000	605,000
	2211201	Refined Fuels and Lubricants for Transport	2,470,000	2,470,000	1,000,000	500,000	550,000	605,000
	2211300	<b>Other Operating Expenses</b>	4,446,188	2,054,688	249,688	935,086	1,028,595	1,131,454
	2211305	Contracted Guards and Cleaning Services	1,245,459	1,945,459	140,459	914,875	1,006,363	1,106,999
	2211310	Contracted Professional Services	3,000,000	109,229	109,229	20,211	22,232	24,455
	2211399	Preparation of Planning Documents	200,729	-	-	-	-	-
	2211399	Agricultural Cooperatives Policy	-	-	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	550,000	550,000	350,365	430,000	473,000	520,300
	2220101	Maintenance Expenses + Motor Vehicles	550,000	550,000	350,365	430,000	473,000	520,300
	2220200	<b>Routine Maintenance + Other Assets</b>	309,409	309,409	-	156,440	172,084	189,292
	2220202	Maintenance of Office Furniture and Equipment	202,542	202,542	-	120,140	132,154	145,369
	2220210	Maintenance of Computers, Software, and Networks	106,867	106,867	-	36,300	39,930	43,923
	3100000	<b>Acquisition of Non-Financial Assets</b>	6,180,341	1,580,341	105,856	607,165	667,882	734,670
	3110700	<b>Purchase of Vehicles and Other Transport Equipment</b>	5,000,000	-	-	-	-	-
	3110701	Purchase of Motor Vehicle	5,000,000	-	-	-	-	-
	3110900	<b>Purchase of Furniture and Institutional Equipment</b>	122,165	122,165	-	122,165	134,382	147,820
	3110902	Purchase of Household and Institutional Appliances	122,165	122,165	-	122,165	134,382	147,820
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	1,058,176	1,458,176	105,856	485,000	533,500	586,850
	3111001	Purchase of Office Furniture and Fittings	400,000	800,000	-	250,000	275,000	302,500
	3111002	Purchase of Computers, Printers and other IT Equipment	505,856	505,856	105,856	225,000	247,500	272,250
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	152,320	152,320	-	10,000	11,000	12,100
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>Sub Total</b>	76,049,992	76,494,250	73,123,738	83,528,999	91,881,899	101,070,089
<b>Trade</b>	2210000	<b>Use of Goods and Services</b>	9,069,330	6,099,330	5,301,872	17,600,000	3,960,000	4,356,000
	2210200	<b>Communication Supplies and Services</b>	56,458	156,458	-	56,458	62,104	68,314
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	56,458	156,458	-	56,458	62,104	68,314

Sign



Date 30<sup>th</sup> April 2026

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	688,000	2,888,000	888,000	988,000	1,086,800	1,195,480
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	220,000	2,120,000	420,000	320,000	352,000	387,200
	2210302	Accommodation	340,000	640,000	340,000	540,000	594,000	653,400
	2210303	Daily Subsistence Allowances	128,000	128,000	128,000	128,000	140,800	154,880
	2210400	Foreign Travel and Subsistence, and other transportation costs	-	-	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, etc.)	-	-	-	-	-	-
	2210402	Accommodation	-	-	-	-	-	-
	2210700	Training Expenses	664,300	1,164,300	1,844,300	864,970	951,467	1,046,614
	2210710	Accommodation	338,254	838,254	838,254	538,924	592,816	652,098
	2210711	Tuition fees	181,406	181,406	861,406	181,406	199,547	219,501
	2210799	Business training and sensitization	144,640	144,640	144,640	144,640	159,104	175,014
	2210800	Hospitality Supplies and Services	1,426,572	876,572	975,572	676,572	744,229	818,652
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	695,772	506,572	755,572	406,572	447,229	491,952
	2210802	Board, committees, conferences & seminars	730,800	370,000	220,000	270,000	297,000	326,700
	2211100	Office and General Supplies and Services	1,234,000	1,014,000	794,000	1,014,000	1,115,400	1,226,940
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	584,000	494,000	494,000	494,000	543,400	597,740
	2211102	Supplies and Accessories for Computers and Printers	430,000	300,000	300,000	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	220,000	220,000	-	220,000	242,000	266,200
	2211200	Fuel Oil and Lubricants	-	-	800,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	-	800,000	-	-	-
	2211300	Other Operating Expenses	5,000,000	-	-	14,000,000	-	-
	2211310	Provision of Consultancy services	2,000,000	-	-	-	-	-
	2211399	Stakeholder engagement (SMEs)	-	-	-	14,000,000	-	-
	2211399	Industrialization Policy	3,000,000	-	-	-	-	-
	3100000	Acquisition of Non-Financial Assets	960,000	2,920,000	-	-	-	-
	3110000	Purchase of Office Furniture and General Equipment	960,000	2,920,000	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	960,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	560,000	1,560,000	-	-	-	-
	3111005	Purchase of Photocopiers	400,000	400,000	-	-	-	-
		<b>SUB TOTAL</b>	<b>10,029,330</b>	<b>9,019,330</b>	<b>5,301,872</b>	<b>17,600,000</b>	<b>3,960,000</b>	<b>4,356,000</b>
Weights and Measures	2210000	Use of Goods and Services	2,575,081	3,356,668	884,139	950,000	1,045,000	1,149,500
	2210200	Communication Supplies and Services	78,229	78,229	-	8,229	9,052	9,957
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	78,229	78,229	-	8,229	9,052	9,957
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	521,811	975,811	315,811	339,143	373,057	410,363

Sign



Date 30<sup>th</sup> April 2026



2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	260,000	560,000	-	223,332	245,665	270,232
	2210302	Accommodation	165,811	165,811	165,811	5,811	6,392	7,031
	2210303	Daily Subsistence Allowances	96,000	250,000	150,000	110,000	121,000	133,100
	<b>2210700</b>	<b>Training Expenses</b>	<b>372,228</b>	<b>994,300</b>	<b>-</b>	<b>294,300</b>	<b>323,730</b>	<b>356,103</b>
	2210710	Accommodation	212,228	312,228	-	112,228	123,451	135,796
	2210711	Tuition fees	160,000	682,072	-	182,072	200,279	220,307
	2211000	Specialised Materials and Supplies	202,813	-	-	-	-	-
	2211006	Purchase of workshop tools	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	202,813	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>1,400,000</b>	<b>1,308,328</b>	<b>568,328</b>	<b>308,328</b>	<b>339,161</b>	<b>373,077</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	440,000	440,000	340,000	140,000	154,000	169,400
	2211102	Supplies and Accessories for Computers and Printers	640,000	640,000	-	140,000	154,000	169,400
	2211103	Sanitary and cleaning materials,	320,000	228,328	228,328	28,328	31,161	34,277
		<b>SUB TOTAL</b>	<b>2,575,081</b>	<b>3,356,668</b>	<b>884,139</b>	<b>950,000</b>	<b>1,045,000</b>	<b>1,149,500</b>
Cooperatives and Investments	2210000	Use of Goods and Services	5,734,522	3,889,187	1,127,193	2,662,822	2,929,104	3,222,015
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>47,329</b>	<b>147,329</b>	<b>-</b>	<b>147,329</b>	<b>162,062</b>	<b>178,268</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	47,329	147,329	-	147,329	162,062	178,268
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,002,888</b>	<b>908,888</b>	<b>508,888</b>	<b>908,888</b>	<b>999,777</b>	<b>1,099,754</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	280,000	330,000	130,000	330,000	363,000	399,300
	2210302	Accommodation	544,000	350,000	150,000	350,000	385,000	423,500
	2210303	Daily Subsistence Allowances	178,888	228,888	228,888	228,888	251,777	276,954
	<b>2210700</b>	<b>Training Expenses</b>	<b>1,031,000</b>	<b>1,164,300</b>	<b>-</b>	<b>960,170</b>	<b>1,056,187</b>	<b>1,161,806</b>
	2210710	Accommodation	700,334	700,334	-	496,204	545,824	600,407
	2210711	Tuition fees	330,666	463,966	-	463,966	510,363	561,399
	2210800	Hospitality Supplies and Services	338,880	338,880	338,880	338,880	372,768	410,045
	2210805	Ushirika day Celebrations	338,880	338,880	338,880	338,880	372,768	410,045
	2211100	Office and General Supplies and Services	1,314,425	679,425	279,425	307,555	338,311	372,142
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	579,425	379,425	279,425	207,555	228,311	251,142
	2211102	Supplies and Accessories for Computers and Printers	450,000	300,000	-	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	285,000	-	-	-	-	-
	2211300	Other Operating Expenses	2,000,000	650,365	-	-	-	-
	2211399	Development of investment Policy	2,000,000	-	-	-	-	-
	2211399	Monitoring and Evaluation	-	650,365	-	-	-	-
	<b>3100000</b>	<b>Acquisition of Non-Financial Assets</b>	<b>1,120,652</b>	<b>876,000</b>	<b>-</b>	<b>337,178</b>	<b>370,896</b>	<b>407,985</b>
	3111000	Purchase of Office Furniture and General Equipment	1,120,652	876,000	-	337,178	370,896	407,985
	3111001	Purchase of Office Furniture and Fittings	682,652	438,000	-	18,589	20,448	22,493

Sign



Date 30<sup>th</sup> April 2026

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment	438,000	438,000	-	318,589	350,448	385,493
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>6,855,174</b>	<b>4,765,187</b>	<b>1,127,193</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
<b>Industrialization</b>	<b>2210000</b>	<b>Use of Goods and Services</b>	<b>-</b>	<b>2,416,618</b>	<b>2,905,538</b>	<b>2,079,330</b>	<b>2,287,263</b>	<b>2,515,989</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	1,120,000	470,000	600,000	660,000	726,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	350,000	100,000	50,000	55,000	60,500
	2210302	Accommodation	-	120,000	120,000	100,000	110,000	121,000
	2210303	Daily Subsistence Allowances	-	650,000	250,000	450,000	495,000	544,500
	2210700	Training Expenses	-	613,966	2,202,886	1,129,330	1,242,263	1,366,489
	2210710	Accommodation	-	150,000	1,150,000	629,330	692,263	761,489
	2210711	Tuition fees	-	463,966	1,052,886	500,000	550,000	605,000
	2210800	Hospitality Supplies and Services	-	-	-	-	-	-
	2210805	Ushirika day, Celebrations	-	-	-	-	-	-
	2211100	Office and General Supplies and Services	-	682,652	232,652	350,000	385,000	423,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	332,652	232,652	200,000	220,000	242,000
	2211102	Supplies and Accessories for Computers and Printers	-	350,000	-	150,000	165,000	181,500
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211300	Other Operating Expenses	-	-	-	-	-	-
	2211399	Development of investment Policy	-	-	-	-	-	-
	2211399	Monitoring and Evaluation	-	-	-	-	-	-
	3100000	Acquisition of Non-Financial Assets	-	-	-	122,165	134,382	147,820
	3111000	Purchase of Office Furniture and General Equipment	-	-	-	122,165	134,382	147,820
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	122,165	134,382	147,820
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>-</b>	<b>2,416,618</b>	<b>2,905,538</b>	<b>2,201,495</b>	<b>2,421,645</b>	<b>2,663,809</b>
Alcoholic Drinks	2210000	Use of Goods and Services	3,400,000	1,887,146	1,237,146	950,000	1,045,000	1,149,500
	2210200	Communication Supplies and Services	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	596,000	596,000	800,000	880,000	968,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	228,000	228,000	50,000	55,000	60,500
	2210302	Accommodation	-	120,000	120,000	50,000	55,000	60,500
	2210303	Daily Subsistence Allowances	-	248,000	248,000	700,000	770,000	847,000
	2210700	Training Expenses	-	720,334	370,334	-	-	-
	2210710	Accommodation	-	400,334	200,334	-	-	-
	2210711	Tuition fees	-	320,000	170,000	-	-	-
	2210800	Hospitality Supplies and Services	3,400,000	-	-	-	-	-
	2210802	Board, committees, conferences & seminars	3,400,000	-	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2211100	Office and General Supplies and Services	-	570,812	270,812	150,000	165,000	181,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	570,812	270,812	100,000	110,000	121,000
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	50,000	55,000	60,500
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211300	Other Operating Expenses	-	-	-	-	-	-
	2211399	Development of investment Policy	-	-	-	-	-	-
	2211399	Monitoring and Evaluation	-	-	-	-	-	-
	3100000	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>3,400,000</b>	<b>1,887,146</b>	<b>1,237,146</b>	<b>950,000</b>	<b>1,045,000</b>	<b>1,149,500</b>
Cooperative Audit	2210000	Use of Goods and Services	-	3,215,365	1,465,000	1,059,791	1,165,770	1,282,347
	2210200	Communication Supplies and Services	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	965,000	765,000	965,000	1,061,500	1,167,650
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	230,000	230,000	230,000	253,000	278,300
	2210302	Accommodation	-	450,000	250,000	450,000	495,000	544,500
	2210303	Daily Subsistence Allowances	-	285,000	285,000	285,000	313,500	344,850
	2210700	Training Expenses	-	950,000	450,000	-	-	-
	2210709	Trainer Allowance	-	250,000	150,000	-	-	-
	2210710	Accommodation	-	150,000	150,000	-	-	-
	2210711	Tuition fees	-	550,000	150,000	-	-	-
	2210800	Hospitality Supplies and Services	-	-	-	-	-	-
	2210805	Ushirika day Celebrations	-	-	-	-	-	-
	2211100	Office and General Supplies and Services	-	650,000	250,000	94,791	104,270	114,697
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	350,000	250,000	94,791	104,270	114,697
	2211102	Supplies and Accessories for Computers and Printers	-	300,000	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211300	Other Operating Expenses	-	650,365	-	-	-	-
	2211399	Preparation of Planning Documents	-	650,365	-	-	-	-
	2211399	Monitoring and Evaluation	-	-	-	-	-	-
	3100000	Acquisition of Non-Financial Assets	-	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

2. Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	-	<b>3,215,365</b>	<b>1,465,000</b>	<b>1,059,791</b>	<b>1,165,770</b>	<b>1,282,347</b>
		<b>Gross Expenditure ... Kshs.</b>	<b>98,909,577</b>	<b>101,154,564</b>	<b>86,044,626</b>	<b>109,290,285</b>	<b>104,819,314</b>	<b>115,301,245</b>
		<b>Compensation to Employees</b>	52,619,069	54,093,401	54,093,401	75,197,182	82,716,900	90,988,590
		<b>Use of Goods and Services</b>	38,029,515	41,684,822	31,845,369	33,026,595	20,929,255	23,022,180
		<b>Acquisition of Non-Financial Assets</b>	8,260,993	5,376,341	105,856	944,343	1,038,777	1,142,655
			<b>98,909,577</b>	<b>101,154,564</b>	<b>86,044,626</b>	<b>109,168,120</b>	<b>104,684,932</b>	<b>115,153,425</b>

Sign



Date 30<sup>th</sup> April 2026

## Itemized development

2. Department of Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)				-	-	-	-	-	-
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Trade Development and Investment</b>									
MSME Promotion	2640303	Grants to MSMEs	Ongoing	-	5,000,000	-	70,000,000	77,000,000	84,700,000
	3110599	Establishment of Business Information Centres	Ongoing	-	-	-	-	-	-
		Investment promotion and marketing					10,000,000	11,000,000	12,100,000
		<b>Sub Total</b>		-	<b>5,000,000</b>	-	<b>80,000,000</b>	<b>88,000,000</b>	<b>96,800,000</b>
Market Modernization and development	3111504	Rehabilitation and construction of new markets	Ongoing	17,700,410	89,300,000	86,260,303	30,000,000	33,000,000	36,300,000
	3111504	Renovation and Completion of Markets	Ongoing	28,850,000	-	-	8,879,572	9,767,529	10,744,282
	3110299	Construction of New Markets	New	4,399,130	-	-	-	-	-
	3110599	Construction of ablution blocks	New	8,519,840	-	12,742,325	17,560,950	19,317,045	21,248,750
	3110299	Fencing of markets	Ongoing	5,020,620	-	-	-	-	-
		<b>Sub Total</b>		<b>64,490,000</b>	<b>89,300,000</b>	<b>99,002,628</b>	<b>56,440,522</b>	<b>62,084,574</b>	<b>68,293,032</b>
<b>Total</b>				<b>64,490,000</b>	<b>94,300,000</b>	<b>99,002,628</b>	<b>136,440,522</b>	<b>150,084,574</b>	<b>165,093,032</b>
<b>Programme: Fair Trade Practices</b>									
Weighing and Measuring Equipment Verification	3111010	Acquisition of Mobile weighbridge calibration unit	new	4,000,000	-	-	-	-	-
		<b>Sub Total</b>		<b>4,000,000</b>	-	-	-	-	-
<b>Programme: Industrialization</b>									
Industrial Development	3110504	Development of Busia County Aggregation Centre and Industrial Park	New	319,329,223	133,917,104	157,626,373	50,000,000	55,000,000	60,500,000
		<b>Sub Total</b>		<b>319,329,223</b>	<b>133,917,104</b>	<b>157,626,373</b>	<b>50,000,000</b>	<b>55,000,000</b>	<b>60,500,000</b>
<b>Programme: Cooperative Business Development</b>									
Cooperative Development	2640303	Grants to Cooperative Societies	Ongoing	17,000,000	12,500,000	13,500,000	-	-	-
	2640303	Loans Cooperative Societies	Ongoing	17,000,000	12,500,000	13,500,000	-	-	-
		<b>Sub Total</b>		<b>34,000,000</b>	<b>25,000,000</b>	<b>27,000,000</b>	-	-	-
<b>Total</b>				<b>421,819,223</b>	<b>253,217,104</b>	<b>283,629,001</b>	<b>186,440,522</b>	<b>205,084,574</b>	<b>225,593,032</b>

Sign



Date 30<sup>th</sup> April 2026

### **3. Department of Education and Industrial Skills Development**

#### **A. Vision**

A quality education and training for all to transform Busia into an intelligent County in the front line of global progress and innovation.

#### **B. Mission**

To provide accessible, holistic and quality education and training to all, for the socioeconomic and sustainable development of Busia County.

#### **C. Performance Overview and Rationale Funding**

##### **Brief description of mandate.**

The Directorate of Early Childhood Development Education is **Mandated** to undertake the following tasks: supervision of ECDE curriculum implementation; assess growth; monitoring and development of ECDE children; collecting data for purposes of equitable distribution of resources; capacity building of ECDE teachers and improving the physical environment for ECDE children through construction of classes and provision of outdoor play equipment.

The Directorate of Industrial Skills Development is mandated to undertake Management of Vocational Training Centers through: development of policy guidelines; rules and regulations; implementation of policies; implementation of programmes supported by the various development partners; supervision and management of vocational training centers staff; implementation of Quality Assurance and Standards (QAS), recommendations and promotion of ICT integration and youth innovations; management of instructors and development of the human resource in the vocational education and training centers.

##### **Key Achievement Highlights (FY 2024/2025)**

During FY 2024/2025, the Department recorded significant achievements across both directorates.

Under the ECDE Directorate, the Department implemented the School Meals Nutrition and Intervention Programme, benefiting over 46,000 learners in 460 ECDE centres countywide. The programme improved school attendance, retention, and learning outcomes, particularly among children from vulnerable households.



Through the Governor's Flagship Rapid Response Initiative (RRI), construction of 96 ECDE classrooms were launched and commenced across all wards, significantly improving access to safe and child-friendly learning environments.

In addition, the Directorate distributed learning and specialist instructional materials, including assistive devices for learners with disabilities, to ECDE centres countywide, promoting inclusivity and equitable access to education.

Under Vocational Training Directorate, notable progress was made in strengthening VTC infrastructure, including the renovation of Esidende ICT Block, construction of Osuret VTC Admission Block (Phase I), and development of Busagwa VTC Ablution Block, among other facilities. These investments enhanced the quality of training environments and service delivery.

The Department also undertook capacity-building initiatives in collaboration with development partners including UNICEF, World Vision, SHOFKO, and No One Out. Training targeted ECDE teachers, sub-county coordinators, technical staff, and VTC managers, with a focus on training, child development, programme management, and financial management.

Further, in collaboration with the KCB Foundation, the ISD Directorate successfully implemented the Tujajiri Programme, providing full scholarships to 520 students to pursue technical and vocational training in VTCs across the County. To recognize skills development and promote the dignity of vocational training, the County conducted its first-ever VTC graduation ceremony, marking a major milestone in skills development and youth empowerment.

#### **Constraints and challenges in Budget Implementation**

- Untimely disbursement of funds
- Inadequate budgetary allocation (Projects, school meals etc.)
- Late disbursement of capitation to VTCs.
- An overstretched staff establishment in the VTCs. There's a deficit of 69 instructors within the institutions.
- Stagnation of staff in job groups for over 10 years
- Declining of enrolment of trainees in VTCs due to inadequate training material and instructors



## **Lesson Learnt and Recommendations.**

- Enhance budgetary allocation to ensure sustainability of school meals and nutrition program
- Need to sensitize stakeholders on automation of Education support scheme to ensure successful implementation of the program
- Disbursement of capitation to support functions of VTC's as anchored in The Fourth Schedule of the Constitution.
- Employment of instructors in VTCs to fill the vacancies created by the outgoing staff.
- Promotion of staff.
- Increase budgetary allocations for development projects to ensure VTCs have enough workshops.

## **D. Strategic Objectives**

### **CP 9: General Administration and support services**

To facilitate the coordination of Education programs within the department

### **CP 10: Early Childhood Development Education**

To increase access to equitable and quality early childhood education

### **CP 11: Vocational Training Development**

To increase access to equitable and quality Vocational Training

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,891,142,038** For the FY 2026/27, **Ksh. 873,456,809** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.960,802,490** and **Ksh.1,056,882,739** respectively.

## **E. Summary of the Programme Key Outputs, Performance Indicators and Targets**



Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028 /2029
General Administration and Support Services	Administrative Support	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Outcome: Efficient and effective co-ordination of department of Education and Industrial Skills Development programmes.	% Achievement of the set Programme targets.	100%	100%	100%	100%
Early childhood development education	ECDE infrastructure development	To increase access to equitable and quality early childhood education	Increased access to equitable and quality early childhood education	Child and disability friendly ECDE centers constructed	No. Of ECDE center constructed (Twin Classrooms)	35	30	30	30
				ECDE centers equipped with WASH facilities	No. of ECDE Centre equipped with WASH facilities	0	30	30	30
				ECDE classrooms renovated	No. of ECDE centers renovated	0	15	20	25
				ECD centers equipped with Age-Appropriate Furniture	No. of ECDE centers with age appropriate ECDE furniture	0	20	25	30
				ECDE center equipped with learning materials	No. of ECDE centers provided with learning materials (charts and other learning activities)	0	109	122	130
	School Feeding Programme			ECDE centers provided with school meals	Number of ECDE centers benefitting from school feeding programs	294	294	294	294
	Inclusive education for learners with disability			SNE ECDE centers Established	No. of SNE ECDE centers established	1	0	1	1

Sign



Date 30<sup>th</sup> April 2026

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028 /2029
Vocational Training Development	VTCs Infrastructure Development	To increase access to Equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	VTCs constructed and renovated	No. of VTCs constructed and renovated	3	3	4	4
	Equipping of VTC	To increase access to Equitable and quality Vocational Training	Increased access to Equitable and quality Vocational Training	Purchase of tools and equipment	No VTCs Supplied with tools and equipment	5	5	5	5

#### F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
CP 9: General Administration and support services	CSP 9.1: Administrative support service	721,344,017	649,922,923	688,840,084	685,739,412	715,012,731	786,514,004	865,165,405
CP 10: Early Childhood Development Education	CSP 10.1: ECDE Infrastructure Development	33,100,000	125,544,493	67,000,000	184,718,132	126,659,656	139,325,622	153,258,184
	CSP : ECDE Learning Materials	3,540,000	2,040,000	14,000,000	5,000,000	-	-	-
	CSP : Inclusive Education for Learners with disability	5,000,000	4,000,000	5,000,000	5,000,000	-	-	-
CP 11: Vocational Training Development	CSP 11.1: VTCs Infrastructure development	72,400,000	52,139,028	30,000,000	16,164,141	21,784,422	23,962,864	26,359,151
	CSP 11.2 : Equipping of VTCs	-	-	-	1,300,000	10,000,000	11,000,000	12,100,000
CP: Education support	CSP: Education support scheme	-	839,336	-	839,336	-	-	-
<b>Total Vote</b>		<b>835,384,017</b>	<b>834,485,780</b>	<b>804,840,084</b>	<b>898,761,021</b>	<b>873,456,809</b>	<b>960,802,490</b>	<b>1,056,882,739</b>

#### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
<b>Current Expenditure</b>	<b>721,344,017</b>	<b>649,922,923</b>	<b>688,840,084</b>	<b>685,739,412</b>	<b>715,012,731</b>	<b>786,514,004</b>	<b>865,165,405</b>
Compensation to Employees	461,875,191	512,697,256	560,557,817	560,557,817	654,334,289	719,767,718	791,744,490
Use of Goods and Services	86,845,565	99,456,237	64,003,875	65,558,641	42,078,442	46,286,286	50,914,915
Acquisition of Non-Financial Assets	12,323,261	8,169,430	3,278,392	7,476,654	3,900,000	4,290,000	4,719,000
Grants, transfers and subsidies	160,300,000	29,600,000	61,000,000	52,146,300	14,700,000	16,170,000	17,787,000
<b>Capital Expenditure</b>	<b>114,040,000</b>	<b>184,562,857</b>	<b>116,000,000</b>	<b>213,021,609</b>	<b>158,444,078</b>	<b>174,288,486</b>	<b>191,717,334</b>
Acquisition of Non-Financial Assets	114,040,000	183,723,521	116,000,000	212,182,273	158,444,078	174,288,486	191,717,334
Grants, transfers and subsidies	-	839,336	-	839,336	-	-	-
<b>Total Expenditure</b>	<b>835,384,017</b>	<b>834,485,780</b>	<b>804,840,084</b>	<b>898,761,021</b>	<b>873,456,809</b>	<b>960,802,490</b>	<b>1,056,882,739</b>

Sign



Date 30<sup>th</sup> April 2026

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 9: General Administration and support services	<b>CSP 9.1: Administrative support service</b>	721,344,017	649,922,923	688,840,084	685,739,412	715,012,731	786,514,004	865,165,405
	Compensation to Employees	461,875,191	512,697,256	560,557,817	560,557,817	654,334,289	719,767,718	791,744,490
	Use of Goods and Services	86,845,565	99,456,237	64,003,875	65,558,641	42,078,442	46,286,286	50,914,915
	Acquisition of Non-Financial Assets	12,323,261	8,169,430	3,278,392	7,476,654	3,900,000	4,290,000	4,719,000
	Grants, transfers and subsidies	160,300,000	29,600,000	61,000,000	52,146,300	14,700,000	16,170,000	17,787,000
CP 10: Early Childhood Development Education	<b>CSP 10.1: E.C.D.E Infrastructure Development</b>	33,100,000	125,544,493	67,000,000	184,718,132	126,659,656	139,325,622	153,258,184
	Acquisition of Non-Financial Assets	33,100,000	125,544,493	67,000,000	184,718,132	126,659,656	139,325,622	153,258,184
	<b>CSP: E.C.D.E Learning Materials</b>	3,540,000	2,040,000	14,000,000	5,000,000	-	-	-
	Acquisition of Non-Financial Assets	3,540,000	2,040,000	14,000,000	5,000,000	-	-	-
	<b>CSP: Inclusive Education for learners with disability</b>	5,000,000	4,000,000	5,000,000	5,000,000	-	-	-
	Acquisition of Non-Financial Assets	5,000,000	4,000,000	5,000,000	5,000,000	-	-	-
CP 11: Vocational Training Development	<b>CSP 11.1: VTCs Infrastructure development</b>	72,400,000	52,139,028	30,000,000	16,164,141	21,784,422	23,962,864	26,359,151
	Acquisition of Non-Financial Assets	72,400,000	52,139,028	30,000,000	16,164,141	21,784,422	23,962,864	26,359,151
	<b>CSP 11.2: Equipping of VTCs</b>	-	-	-	1,300,000	10,000,000	11,000,000	12,100,000
	Acquisition of Non-Financial Assets	-	-	-	1,300,000	10,000,000	11,000,000	12,100,000
CP: Education Support	<b>CSP: Education Support Scheme</b>	-	839,336	-	839,336	-	-	-
	Grants, transfers and subsidies	-	839,336	-	839,336	-	-	-
<b>Total Vote</b>		<b>835,384,017</b>	<b>834,485,780</b>	<b>804,840,084</b>	<b>898,761,021</b>	<b>873,456,809</b>	<b>960,802,490</b>	<b>1,056,882,739</b>

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	JG	Staff No.	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	8	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	1	2,916,380	3,062,199	3,215,309
3	Director of ECDE	R	1	2,929,392	3,075,862	3,229,655
4	Director of VTC	R	1	2,920,535	3,066,562	3,219,890
5	County Director Quality Assurance	R	1	2,910,342	3,055,859	3,208,652
6	Deputy Director - Education	Q	2	3,771,774	3,960,363	4,158,381
7	Assistant Director Quality Assurance & Standards	P	2	3,330,240	3,496,752	3,671,590
8	Assistant County Quality Assurance Officer	P	2	2,958,240	3,106,152	3,261,460
9	Graduate Principal Teacher [2]	N	1	1,503,107	1,578,262	1,657,175
10	Education Officer [1]	M	1	1,138,778	1,195,717	1,255,503
11	Sub County ECDE Coordinator	M	7	7,301,688	7,666,772	8,050,111
12	Graduate Senior Teacher	M	3	3,416,089	3,586,893	3,766,238
13	Senior ECD Graduate Teacher	M	4	4,302,949	4,518,096	4,744,001
14	Senior Youth Polytechnic Instructor	L	7	8,048,480	8,450,904	8,873,449
15	Senior Quality Assurance Education & Standards	L	8	7,137,624	7,494,505	7,869,230
16	Deputy Sub County ECDE Coordinator	L	8	6,561,624	6,889,705	7,234,190
17	Youth Polytechnic Instructor [1]	K	7	6,141,926	6,449,022	6,771,473
18	Youth Polytechnic Instructor [2]	J	1	712,221	747,832	785,224
19	Artisan Grade [1] - Building	H	3	1,787,502	1,876,877	1,970,721
20	ECD Teacher [3]	H	312	194,059,956	203,762,954	213,951,101
21	ICT Assistant [3]	H	4	2,292,400	2,407,020	2,527,371
22	Youth Polytechnic Instructor [3]	H	93	58,107,744	61,013,131	64,063,788
23	ECDE Teacher [2]	H	87	42,765,600	44,903,880	47,149,074
24	Youth Polytechnic Instructor	H	39	17,556,900	18,434,745	19,356,482
25	Artisan Grade [1] - Building	G	6	3,575,004	3,753,754	3,941,442
26	Cleaning Supervisor[2a]	G	1	403,626	423,807	444,998
27	Assistant ECD Teacher [2]	G	237	115,835,159	121,626,917	127,708,263
28	Electrical Technician [1]	G	1	595,834	625,626	656,907
29	Youth Polytechnic Instructor [3]	G	1	595,834	625,626	656,907
30	ECDE Teacher [3]	G	50	27,216,009	28,576,809	30,005,650
31	Assistant ECD Teacher [2]	F	324	108,948,308	114,395,723	120,115,510
32	Security Warden [1]	F	1	368,820	387,261	406,624
33	Nursery School [1]	E	1	515,140	540,897	567,942
34	Nursery School Teacher [3]	C	2	1,390,226	1,459,737	1,532,724
35	Nursery School Teacher [2]	B	1	491,799	516,389	542,208
	<b>Sub-Total</b>		<b>1221</b>	<b>650,068,918</b>	<b>682,572,364</b>	<b>716,700,982</b>
	Temporary Employees			4,265,371	4,478,640	4,702,572
	<b>Grand Total</b>			<b>654,334,289</b>	<b>687,051,003</b>	<b>721,403,554</b>

Sign



Date 30<sup>th</sup> April 2026

### Itemized recurrent

3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		Compensation to Employees	512,697,256	560,557,817	560,557,817	654,334,289	719,767,718	791,744,490
	2110100	Basic salary+ Permanent Employees	339,932,175	365,795,865	365,795,865	416,814,877	458,496,365	504,346,001
	2110101	Basic Salary civil services	339,932,175	365,795,865	365,795,865	416,814,877	458,496,365	504,346,001
	2110200	Basic Wages - Temporary Employees	3,357,088	4,265,371	4,265,371	4,265,371	4,691,908	5,161,099
	2110202	Casual Labour - Others	3,357,088	4,265,371	4,265,371	4,265,371	4,691,908	5,161,099
	2110300	Personal Allowance +Paid as Part of Salary	99,757,712	110,515,601	110,515,601	134,394,001	147,833,401	162,616,741
	2110301	House Allowance	48,325,155	54,017,832	54,017,832	65,906,232	72,496,855	79,746,541
	2110314	Transport Allowance	47,283,587	51,830,784	51,830,784	62,246,784	68,471,462	75,318,609
	2110320	Leave Allowance	4,148,970	4,666,985	4,666,985	6,240,985	6,865,084	7,551,592
	2120100	Employer Contributions to Compulsory National Social Security Schemes	69,650,281	79,980,980	79,980,980	98,860,040	108,746,044	119,620,648
	2120103	Pension	63,130,893	72,693,611	72,693,611	87,304,448	96,034,893	105,638,382
	2120103	Housing Levy	6,519,388	7,287,369	7,287,369	11,555,592	12,711,151	13,982,266
Headquarters		Use of Goods and Services	31,318,541	18,595,522	31,911,421	16,665,030	18,331,533	20,164,686
	2210100	Utilities Supplies and Services	256,177	300,081	300,081	285,000	313,500	344,850
	2210101	Electricity Expenses	219,632	225,445	225,445	235,000	258,500	284,350
	2210102	Water and Sewerage charges	36,545	74,636	74,636	50,000	55,000	60,500
	2210200	Communication Supplies and Services	863,492	379,735	-	100,000	110,000	121,000
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	630,500	-	-	-	-	-
	2210202	Internet connections	198,552	379,735	-	100,000	110,000	121,000
	2210203	Courier and Postal Services	34,440	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,890,000	2,087,741	2,090,356	2,010,030	2,211,033	2,432,136
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,590,000	652,425	1,255,040	800,000	880,000	968,000
	2210302	Accommodation +domestic	500,000	680,553	380,553	745,030	819,533	901,486
	2210303	Daily Subsistence Allowances	800,000	754,763	454,763	465,000	511,500	562,650
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	499,204	2,337,016	-	2,350,000	2,585,000	2,843,500
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	499,204	843,353	-	700,000	770,000	847,000
	2210402	Accommodation + Foreign	-	850,000	-	1,000,000	1,100,000	1,210,000
	2210403	Daily Subsistence Allowances	-	643,663	-	650,000	715,000	786,500
	2210500	Printing , Advertising and Information Supplies and Services	2,066,684	1,807,988	786,672	1,050,000	1,155,000	1,270,500
	2210502	Publishing and Printing Services ( Accountable documents, budget documents)	1,349,800	750,654	-	100,000	110,000	121,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	86,176	255,356	-	100,000	110,000	121,000
	2210504	advertising awareness	630,708	801,978	786,672	850,000	935,000	1,028,500
	2210600	Rentals of Produced Assets	-	-	-	-	-	-
	2210603	Rents and Rates + Non-Residential	-	-	-	-	-	-

Sign

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3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210604	Hire of Transport	-	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>712,870</b>	<b>2,255,400</b>	<b>4,255,400</b>	<b>2,350,000</b>	<b>2,585,000</b>	<b>2,843,500</b>
	2210708	Trainer Allowance	312,870	650,005	1,350,005	700,000	770,000	847,000
	2210710	Accommodation	400,000	850,642	2,450,642	900,000	990,000	1,089,000
	2210711	Tuition fees	-	754,753	454,753	750,000	825,000	907,500
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>3,316,100</b>	<b>2,412,520</b>	<b>7,684,721</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,406,545	6,079,505	1,550,000	1,705,000	1,875,500
	2210802	Board, committees, conferences & seminars	1,816,100	1,005,975	1,605,216	950,000	1,045,000	1,149,500
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>4,155,748</b>	<b>1,955,811</b>	<b>6,682,856</b>	<b>1,025,000</b>	<b>1,127,500</b>	<b>1,240,250</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,586,992	754,364	254,364	300,000	330,000	363,000
	2211102	Supplies and Accessories for Computers and Printers	502,261	745,790	3,528,608	325,000	357,500	393,250
	2211103	Sanitary and cleaning materials,	2,066,495	455,657	2,899,884	400,000	440,000	484,000
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,800,000</b>	<b>1,254,652</b>	<b>1,254,652</b>	<b>1,150,000</b>	<b>1,265,000</b>	<b>1,391,500</b>
	2211201	Refined Fuels and Lubricants for Transport	1,800,000	1,254,652	1,254,652	1,150,000	1,265,000	1,391,500
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>14,238,941</b>	<b>2,368,698</b>	<b>7,500,808</b>	<b>3,200,000</b>	<b>3,520,000</b>	<b>3,872,000</b>
	2211305	Contracted Guards and Cleaning Services	5,756,000	350,554	7,146,254	350,000	385,000	423,500
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	128,680	-	-	-	-	-
	2211399	Co-curriculum activities	2,199,241	1,007,535	-	2,000,000	2,200,000	2,420,000
	2211399	Policy documents	6,155,020	656,055	-	450,000	495,000	544,500
	2211399	Award for academic excellence	-	354,554	354,554	400,000	440,000	484,000
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>404,325</b>	<b>1,200,875</b>	<b>1,355,875</b>	<b>645,000</b>	<b>709,500</b>	<b>780,450</b>
	2220101	Maintenance Expenses + Motor Vehicles	404,325	1,200,875	1,355,875	645,000	709,500	780,450
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>115,000</b>	<b>235,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220202	Maintenance of Office Furniture and Equipment	115,000	235,005	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		<b>Grants and Transfers</b>						
	<b>2640100</b>	<b>Scholarships and Other Education benefits</b>	<b>29,600,000</b>	<b>61,000,000</b>	<b>52,146,300</b>	<b>14,700,000</b>	<b>16,170,000</b>	<b>17,787,000</b>
	2640102	Education Revolving scheme-Helb	4,000,000	-	-	-	-	-
	2649999	Scholarships and Other Education benefits-KCB Foundation	10,800,000	17,500,000	15,000,000	11,000,000	12,100,000	13,310,000
	2649999	Scholarships and Other Education benefits	14,800,000	43,500,000	37,146,300	3,700,000	4,070,000	4,477,000
		<b>Acquisition of Non-Financial Assets</b>	<b>2,780,332</b>	<b>1,666,475</b>	<b>2,670,804</b>	<b>2,250,000</b>	<b>2,475,000</b>	<b>2,722,500</b>
	<b>3110700</b>	<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3110701	Purchase of motor vehicle	-	-	-	-	-	-
	<b>3110900</b>	<b>Purchase of Household Furniture and Institutional Equipment</b>	<b>369,600</b>	<b>325,005</b>	<b>-</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>

Sign



Date 30<sup>th</sup> April 2026

3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
				FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	3110902	Purchase of Household and Institutional Appliances	369,600	325,005	-	100,000	110,000	121,000
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,410,732</b>	<b>1,341,470</b>	<b>2,670,804</b>	<b>2,150,000</b>	<b>2,365,000</b>	<b>2,601,500</b>
	3111001	Purchase of Office Furniture and Fittings	753,569	460,452	2,670,804	1,000,000	1,100,000	1,210,000
	3111002	Purchase of Computers, Printers and other IT Equipment	1,355,147	560,455	-	750,000	825,000	907,500
	3111004	Purchase of Exchanges and other Communications Equipment	-	320,563	-	200,000	220,000	242,000
	3111005	Purchase of Photocopiers	302,016	-	-	200,000	220,000	242,000
		<b>Sub-Total ... Kshs..</b>	<b>576,396,129</b>	<b>641,819,814</b>	<b>647,286,342</b>	<b>687,949,319</b>	<b>756,744,251</b>	<b>832,418,676</b>
Vocational Training		<b>Use of Goods and Services</b>	<b>29,427,631</b>	<b>15,277,163</b>	<b>16,753,480</b>	<b>5,550,000</b>	<b>6,105,000</b>	<b>6,715,500</b>
	2210100	<b>Utilities Supplies and Services</b>	<b>74,333</b>	-	-	-	-	-
	2210101	Electricity Expenses	40,000	-	-	-	-	-
	2210102	Water and Sewerage charges	34,333	-	-	-	-	-
	<b>2210200</b>	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210202	Internet connections	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,498,288</b>	<b>1,078,430</b>	<b>303,776</b>	<b>1,300,000</b>	<b>1,430,000</b>	<b>1,573,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	715,552	350,342	150,342	400,000	440,000	484,000
	2210302	Accommodation +domestic	416,640	353,434	153,434	450,000	495,000	544,500
	2210303	Daily Subsistence Allowances	366,096	374,654	-	450,000	495,000	544,500
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>250,000</b>	<b>165,343</b>	-	-	-	-
	2210502	Publishing and Printing Services	250,000	-	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	165,343	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>730,460</b>	<b>971,751</b>	-	<b>1,025,000</b>	<b>1,127,500</b>	<b>1,240,250</b>
	2210708	Trainer Allowance	380,460	450,543	-	500,000	550,000	605,000
	2210710	Accommodation	150,000	164,754	-	175,000	192,500	211,750
	2210711	Tuition fees	200,000	356,454	-	350,000	385,000	423,500
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>950,000</b>	<b>1,651,118</b>	<b>901,118</b>	<b>1,675,000</b>	<b>1,842,500</b>	<b>2,026,750</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	950,000	850,665	500,665	850,000	935,000	1,028,500
	2210802	Board, committees, conferences & seminars (Education support scheme committees)	-	800,453	400,453	825,000	907,500	998,250
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>24,300,000</b>	<b>10,000,000</b>	<b>15,148,051</b>	<b>1,450,000</b>	<b>1,595,000</b>	<b>1,754,500</b>
	2211006	Purchase of workshop tools	4,350,000	-	2,348,051	1,450,000	1,595,000	1,754,500
	2211009	Education and Library Supplies-Vocational	19,950,000	10,000,000	12,800,000	-	-	-

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3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
							FY 2025/2026	FY 2025/2026
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		Training Centers Capitation						
	2211100	Office and General Supplies and Services	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	Fuel Oil and Lubricants	580,800	400,535	400,535	100,000	110,000	121,000
	2211201	Refined Fuels and Lubricants for Transport	580,800	400,535	400,535	100,000	110,000	121,000
	2211300	Other Operating Expenses	1,043,750	656,420	-	-	-	-
	2211305	Contracted Cleaning Services	-	-	-	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2211399	Co-curriculum activities	1,043,750	-	-	-	-	-
	2211399	Monitoring and evaluation	-	-	-	-	-	-
	2211399	Policy documents	-	656,420	-	-	-	-
	2220200	Routine Maintenance + Other Assets	-	353,566	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	353,566	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>710,477</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>385,000</b>	<b>423,500</b>
	3111000	Purchase of Office Furniture and General Equipment	186,242	-	-	350,000	385,000	423,500
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	186,242	-	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
	3111100	Purchase of Specialised Plant, Equipment and Machinery	524,235	-	-	-	-	-
	3111112	Purchase of Software	-	-	-	-	-	-
	3111113	Purchase of plant machinery and equipment (sewing machines)	524,235	-	-	-	-	-
	3111114	Education Support-Automation	-	-	-	-	-	-
		<b>Sub Total</b>	<b>30,138,108</b>	<b>15,277,163</b>	<b>16,753,480</b>	<b>5,900,000</b>	<b>6,490,000</b>	<b>7,139,000</b>
ECDE		Use of Goods and Services	37,979,478	26,125,153	15,767,053	16,423,412	18,065,753	19,872,329
	2210100	Utilities Supplies and Services	98,080	-	-	-	-	-
	2210101	Electricity Expenses	40,000	-	-	-	-	-
	2210102	Water and Sewerage charges	58,080	-	-	-	-	-
	2210200	Communication Supplies and Services	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,050,000	950,588	550,588	1,050,000	1,155,000	1,270,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,000	253,775	153,775	300,000	330,000	363,000

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3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210302	Accommodation +domestic	300,000	453,358	253,358	500,000	550,000	605,000
	2210303	Daily Subsistence Allowances	300,000	243,455	143,455	250,000	275,000	302,500
	<b>2210700</b>	<b>Training Expenses</b>	<b>676,817</b>	<b>1,338,600</b>	<b>738,600</b>	<b>1,450,000</b>	<b>1,595,000</b>	<b>1,754,500</b>
	2210708	Trainer Allowance	203,232	534,324	234,324	600,000	660,000	726,000
	2210710	Accommodation	250,453	413,532	263,532	450,000	495,000	544,500
	2210711	Tuition fees	223,132	390,744	240,744	400,000	440,000	484,000
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>686,096</b>	<b>1,697,209</b>	<b>697,209</b>	<b>1,300,000</b>	<b>1,430,000</b>	<b>1,573,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	686,096	1,042,564	342,564	950,000	1,045,000	1,149,500
	2210802	Board, committees, conferences & seminars	-	654,645	354,645	350,000	385,000	423,500
	2211000	Specialised Materials and Supplies	-	-	-	-	-	-
	2211009	Education and Library Supplies (ECD Capitation)	-	-	-	-	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>580,000</b>	<b>673,135</b>	<b>673,135</b>	<b>450,000</b>	<b>495,000</b>	<b>544,500</b>
	2211201	Refined Fuels and Lubricants for Transport	580,000	673,135	673,135	450,000	495,000	544,500
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>34,888,485</b>	<b>21,465,621</b>	<b>13,107,521</b>	<b>12,173,412</b>	<b>13,390,753</b>	<b>14,729,829</b>
	2211399	Monitoring and evaluation(tracking of ECDE projects)	501,334	700,075	-	100,000	110,000	121,000
	2211399	School Meals Nutrition Intervention Programme	34,387,151	20,765,546	13,107,521	12,073,412	13,280,753	14,608,829
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	4,678,621	1,106,435	4,805,850	700,000	770,000	847,000
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>4,678,621</b>	<b>1,106,435</b>	<b>4,805,850</b>	<b>700,000</b>	<b>770,000</b>	<b>847,000</b>
	3111001	Purchase of Office Furniture and Fittings	1,500,000	1,106,435	4,805,850	350,000	385,000	423,500
	3111002	Purchase of Computers, Printers and other IT Equipment-ECD	3,012,564	-	-	350,000	385,000	423,500
	3111005	Purchase of Photocopiers	166,057	-	-	-	-	-
	<b>3111100</b>	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111112	Purchase of Software(Automation of bursary application)	-	-	-	-	-	-
		<b>Sub Total</b>	<b>42,658,099</b>	<b>27,231,588</b>	<b>20,572,903</b>	<b>17,123,412</b>	<b>18,835,753</b>	<b>20,719,329</b>
<b>Quality Assurance and Standards and Human Resource</b>		<b>Use of Goods and Services</b>	<b>730,587</b>	<b>4,006,037</b>	<b>1,126,687</b>	<b>3,440,000</b>	<b>3,784,000</b>	<b>4,162,400</b>
	2210200	Communication Supplies and Services	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>-</b>	<b>780,430</b>	<b>535,078</b>	<b>775,000</b>	<b>852,500</b>	<b>937,750</b>

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3. Education and Industrial Skills Development								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	259,414	259,414	250,000	275,000	302,500
	2210302	Accommodation +domestic	-	245,352	-	250,000	275,000	302,500
	2210303	Daily Subsistence Allowances	-	275,664	275,664	275,000	302,500	332,750
	<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	-	<b>666,609</b>	-	<b>315,000</b>	<b>346,500</b>	<b>381,150</b>
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	150,754	-	-	-	-
	2210504	advertising awareness	-	265,855	-	165,000	181,500	199,650
	2210505	Trade shows	-	250,000	-	150,000	165,000	181,500
	<b>2210700</b>	<b>Training Expenses</b>	<b>440,187</b>	<b>1,041,838</b>	<b>405,497</b>	<b>800,000</b>	<b>880,000</b>	<b>968,000</b>
	2210708	trainer allowance	151,646	212,543	-	250,000	275,000	302,500
	2210710	Accommodation	115,487	464,646	140,848	300,000	330,000	363,000
	2210711	Tuition fees	173,054	364,649	264,649	250,000	275,000	302,500
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>290,400</b>	-	-	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	290,400	-	-	-	-	-
	2210802	Board, committees, conferences & seminars	-	-	-	-	-	-
	2211100	Office and General Supplies and Services	-	374,562	186,112	450,000	495,000	544,500
	2211102	Supplies and Accessories for Computers and Printers	-	374,562	186,112	450,000	495,000	544,500
	2211300	Other Operating Expenses	-	1,142,598	-	1,100,000	1,210,000	1,331,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	-	-	-	-	-
	2211399	Co-curriculum activities	-	686,560	-	750,000	825,000	907,500
	2211399	Quality Assurance and Standards	-	456,038	-	350,000	385,000	423,500
	2211399	Education Task force	-	-	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	-	<b>505,482</b>	-	<b>600,000</b>	<b>660,000</b>	<b>726,000</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	-	<b>505,482</b>	-	<b>600,000</b>	<b>660,000</b>	<b>726,000</b>
	3111001	Purchase of Office Furniture and Fittings	-	-	-	350,000	385,000	423,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	295,030	-	200,000	220,000	242,000
	3111005	Purchase of Photocopiers	-	210,452	-	50,000	55,000	60,500
		<b>Sub Total</b>	<b>730,587</b>	<b>4,511,519</b>	<b>1,126,687</b>	<b>4,040,000</b>	<b>4,444,000</b>	<b>4,888,400</b>
		<b>TOTAL</b>	<b>649,922,923</b>	<b>688,840,084</b>	<b>685,739,412</b>	<b>715,012,731</b>	<b>786,514,004</b>	<b>865,165,405</b>
		Compensation to Employees	512,697,256	560,557,817	560,557,817	654,334,289	719,767,718	791,744,490
		Use of Goods and Services	99,456,237	64,003,875	65,558,641	42,078,442	46,286,286	50,914,915
		Acquisition of Non-Financial Assets	8,169,430	3,278,392	7,476,654	3,900,000	4,290,000	4,719,000
		Grants and Transfers	29,600,000	61,000,000	52,146,300	14,700,000	16,170,000	17,787,000
			<b>649,922,923</b>	<b>688,840,084</b>	<b>685,739,412</b>	<b>715,012,731</b>	<b>786,514,004</b>	<b>865,165,405</b>

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## Itemized development

3. Department of Education and Industrial Skills Development				-	-	-	-	-	-
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Early Childhood Development Education</b>									
ECDE Infrastructure Development	3110202	Construction and Completion of ECDE classrooms	Ongoing	122,044,493	67,000,000	183,133,194	126,659,656	139,325,622	153,258,184
	3110202	Construction Sanitation blocks	Ongoing	2,500,000	-	1,584,938	-	-	-
	3110302	Renovation of ECDE classrooms	Ongoing	1,000,000	-	-	-	-	-
		<b>Sub Total</b>		<b>125,544,493</b>	<b>67,000,000</b>	<b>184,718,132</b>	<b>126,659,656</b>	<b>139,325,622</b>	<b>153,258,184</b>
ECDE Learning Materials	3111109	Equipping of ECDE Centers	on-going	2,040,000	14,000,000	5,000,000	-	-	-
		<b>Sub Total</b>		<b>2,040,000</b>	<b>14,000,000</b>	<b>5,000,000</b>	-	-	-
Inclusive Education for Learners with disability	3110202	Inclusive Education for learners with disability	new	4,000,000	5,000,000	5,000,000	-	-	-
		<b>Sub Total</b>		<b>4,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	-	-	-
<b>Total</b>				<b>131,584,493</b>	<b>86,000,000</b>	<b>194,718,132</b>	<b>126,659,656</b>	<b>139,325,622</b>	<b>153,258,184</b>
<b>Programme: Vocational Training Development</b>									
VTCs Infrastructure Development	3210202	Construction, Completion and Renovation of development projects in VTCs	Ongoing	49,739,028	30,000,000	16,164,141	21,784,422	23,962,864	26,359,151
	3210202	Relocation of Busia Vocational Training Centre	new	-	-	-	-	-	-
	3110202	Construction Sanitation blocks	New	2,400,000	-	-	-	-	-
		<b>Sub Total</b>		<b>52,139,028</b>	<b>30,000,000</b>	<b>16,164,141</b>	<b>21,784,422</b>	<b>23,962,864</b>	<b>26,359,151</b>
Equipping of VTCs	3111109	Equipping of Vocational Training Centers	On going	-	-	1,300,000	10,000,000	11,000,000	12,100,000
		<b>Sub Total</b>		-	-	<b>1,300,000</b>	<b>10,000,000</b>	<b>11,000,000</b>	<b>12,100,000</b>
<b>Total</b>				<b>52,139,028</b>	<b>30,000,000</b>	<b>17,464,141</b>	<b>31,784,422</b>	<b>34,962,864</b>	<b>38,459,151</b>
<b>Programme: Education Support</b>									
Education Support scheme	2640599	rehabilitation of village polytechnics		839,336	-	839,336	-	-	-
		<b>Sub Total</b>		<b>839,336</b>	-	<b>839,336</b>	-	-	-
<b>Total</b>				<b>839,336</b>	-	<b>839,336</b>	-	-	-
<b>Grand Total</b>				<b>184,562,857</b>	<b>116,000,000</b>	<b>213,021,609</b>	<b>158,444,078</b>	<b>174,288,486</b>	<b>191,717,334</b>

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## **4. The County Treasury and Economic Planning**

### **A. Vision**

A prosperous County committed to prudent financial management, economic planning and technological innovations

### **B. Mission**


To provide high quality financial, economic and advisory services through efficient and effective fiscal planning, resource mobilization, budget administration, coordination, formulation and implementation of policies and programs for accelerated, equitable and sustainable development for the citizens of Busia County through technological innovations

### **C. Performance Overview and Rationale for Funding**

#### **Brief Description of Mandate**

The department comprises of two sections each headed by a Chief officer; County Treasury and Economic Planning. The County Treasury Section consists of four directorates namely Accounting Services, Supply Chain management, Revenue and Budget while Economic planning section consists of Economic Planning, County Bureau of Statistics, Internal Audit and Monitoring and Evaluation.

The County Treasury section consists of Directorate of Budget whose role is preparation of County budget and planning documents, Directorate of Accounting Services mandated to undertake payments and preparation of financial and non-financial reports, Directorate of Revenue is responsible for collection of own- source local revenue, Directorate of Internal Audit which is responsible for carrying out audits of the County projects to ensure value for money is realized and Directorate of Supply Chain Management which undertakes procurement of goods and services for various County entities. Economic Planning section consists of Directorate of Monitoring and Evaluation responsible for continuous monitoring of County projects during the implementation phase as well as end term evaluation to assess the impact of projects, Directorate of County Bureau of Statistics responsible for coordinating development, production and dissemination of statistics emanating from the various departments and agencies of the County Government and Economic Planning Directorate that prepares development plans, provide advice on planning and economic policy issues to the



executive and undertaking economic analysis among others.

The department is accountable for the financial management of the County Treasury. Its key functions are; revenue collection and Management; planning and budgeting, appropriate procurement of goods and Services, formulation and promotion of County fiscal and economic policies.

### **Departmental key performance**

#### **Key achievements Highlights**

Effective budgeting and planning processes were undertaken in a timely manner, significantly contributing to the successful implementation of county priority programmes and projects across various departments. These processes provided a solid foundation for coordinated development efforts, ensuring that resources were allocated efficiently and aligned with the county's strategic objectives. In addition, the department consistently provided technical support, expert advice, and guidance on fiscal and budgetary matters to all stakeholders within the county, thereby enhancing informed decision-making and promoting financial discipline.

The Directorate of Supply Chain Management made notable progress in strengthening procurement systems through the enhanced adoption and implementation of e-procurement. This approach improved efficiency, transparency, and accountability in the acquisition of goods and services, while ensuring full compliance with the Public Procurement and Asset Disposal Act, 2015. By embracing digital procurement platforms, the directorate not only streamlined processes but also minimized risks associated with manual systems.

Similarly, the Directorate of Accounting Services effectively executed its mandate by ensuring proper control and accurate accounting for the receipt and expenditure of public funds. This was achieved through the development and enforcement of sound financial policies and procedures, strict administration of applicable legislation, and the timely preparation of financial statements as well as both financial and non-financial reports. These measures reinforced accountability and enhanced the integrity of the county's financial management framework.

The Directorate of Economic Planning also played a pivotal role in advancing the county's development agenda. It successfully undertook the formulation, coordination of implementation, monitoring, and evaluation of economic development plans, policies, and

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strategies. In particular, the directorate spearheaded the preparation of the Annual Development Plan, which serves as a key planning instrument guiding the county's development priorities. Furthermore, through the Monitoring and Evaluation (M&E) unit, the directorate facilitated the systematic tracking of county projects and oversaw the partial operationalization of the e-County Integrated Monitoring and Evaluation System (e-CIMES), thereby strengthening performance management and accountability.

In a bid to enhance data-driven decision-making, the department also established a statistical unit to support the collection, analysis, and dissemination of critical data. This initiative has improved the availability of reliable statistics necessary for planning, policy formulation, and evaluation of development outcomes.

Overall, the department demonstrated strict adherence to the Public Finance Management Act and other relevant financial laws and regulations. This compliance underscores its commitment to upholding transparency, accountability, and prudent financial management in the execution of its mandate.

#### **Constraints and challenges in Budget Implementation**

- Data obtained from the department is not always adequate and sometimes not verifiable hence the need to come up with a framework for the County government to collaborate and partner with KNBS in conducting surveys
- Inadequate infrastructure to harness and maximize revenue generation from various streams. Furthermore, there is limited infrastructure for full automation of all revenue sources.
- Inadequate capacity building and training for the staff to meet the changing dynamics of operations.
- Lack of audit management tools; Essential audit management software

#### **Lesson Learnt and Recommendations.**

- The department to establish a data Center
- The department to establish ERP system to automate County services and processes

#### **Outputs and linkage to CFSP/ADP/CIDP**



The department's Programmes are aligned to the CIDP 2023-2027, ADP 2025, CBROP 2025 and CFSP 2025 with the prospects of providing high quality services to the Citizens and advocating for prudence and accountability in the utilization of public resources.

#### D. Strategic Objectives

##### CP 12: General Administration and Support services

Improve Efficiency in co-ordination of service delivery to County departments

##### CP 13: Public Financial Management

To improve public financial management

##### CP 14: Economic Policy and Planning

To Improve Economic Policy formulation, planning and M&E

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,688,859,464** For the FY 2026/27, **Ksh.812,344,249** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.893,578,674** and **Ksh.982,936,541** respectively.

#### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and support services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Public Financial Management	Asset Management	To improve public financial management	To improve asset management	Improved asset management	Asset management Unit established	0	1	1	1

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Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
Economic Policy and M&E	Statistics	To improve Economic policy and planning	Improved Economic policy and planning	County Integrated Development Plan	County Integrated Development Plan developed	0	1	0	0

#### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 12: General Administration and support services	CSP 12.1: Administrative support service	736,223,114	764,365,683	673,972,960	648,685,703	727,344,249	800,078,674	880,086,541
CP 13: Public Financial Management	CSP 13.1: Resource Mobilization	5,000,000	5,800,000	-	-	60,000,000	66,000,000	72,600,000
CP 14: Economic Policy and Planning	CSP 14.1: Statistics	4,000,000	39,839,312	22,919,656	17,919,656	25,000,000	27,500,000	30,250,000
<b>Total Vote</b>		<b>745,223,114</b>	<b>810,004,995</b>	<b>696,892,616</b>	<b>666,605,359</b>	<b>812,344,249</b>	<b>893,578,674</b>	<b>982,936,541</b>

#### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>736,223,114</b>	<b>764,365,683</b>	<b>673,972,960</b>	<b>648,685,703</b>	<b>727,344,249</b>	<b>800,078,674</b>	<b>880,086,541</b>
Compensation to Employees	366,321,279	263,602,562	300,114,571	300,114,571	332,249,737	365,474,711	402,022,182
Use of Goods and Services	334,185,994	456,975,873	350,645,796	340,366,628	379,983,230	417,981,553	459,779,708
Acquisition of Non-Financial Assets	15,715,841	28,787,248	8,212,593	3,204,504	5,111,282	5,622,410	6,184,651
Grants, transfers and subsidies	-	-	-	-	-	-	-
Other Expenses	20,000,000	15,000,000	15,000,000	5,000,000	10,000,000	11,000,000	12,100,000
<b>Capital Expenditure</b>	<b>9,000,000</b>	<b>45,639,312</b>	<b>22,919,656</b>	<b>17,919,656</b>	<b>85,000,000</b>	<b>93,500,000</b>	<b>102,850,000</b>
Acquisition of Non-Financial Assets	9,000,000	9,800,000	5,000,000	-	85,000,000	93,500,000	102,850,000
Grants, transfers and subsidies	-	35,839,312	17,919,656	17,919,656	-	-	-
<b>Total Expenditure</b>	<b>745,223,114</b>	<b>810,004,995</b>	<b>696,892,616</b>	<b>666,605,359</b>	<b>812,344,249</b>	<b>893,578,674</b>	<b>982,936,541</b>

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## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
The County Treasury and Economic Planning	CP 12: General Administration and support services	- CSP 12.1: Administrative support service	796,223,114	764,365,683	673,972,960	648,685,703	727,344,249	800,078,674	880,086,541
		Compensation to Employees	366,321,279	263,602,562	300,114,571	300,114,571	332,249,737	365,474,711	402,022,182
		Use of Goods and Services	334,185,994	456,975,873	350,645,796	340,366,628	379,983,230	417,981,553	459,779,708
		Acquisition of Non-Financial Assets	15,715,841	28,787,248	8,212,593	3,204,504	5,111,282	5,622,410	6,184,651
		Grants, transfers and subsidies	-	-	-	-	-	-	-
		Other Expenses	20,000,000	15,000,000	15,000,000	5,000,000	10,000,000	11,000,000	12,100,000
	CP 13: Public Financial Management	CSP 13.1: Revenue Mobilization	5,000,000	5,800,000	-	-	60,000,000	66,000,000	72,600,000
		Acquisition of Non-Financial Assets	5,000,000	5,800,000	-	-	60,000,000	66,000,000	72,600,000
	CP 14: Economic Policy and Planning	CSP 14.1: Statistics	4,000,000	39,839,312	22,919,656	17,919,656	25,000,000	27,500,000	30,250,000
		Acquisition of Non-Financial Assets	4,000,000	4,000,000	5,000,000	-	25,000,000	27,500,000	30,250,000
		Grants, transfers and subsidies	-	35,839,312	17,919,656	17,919,656	-	-	-
		<b>Total Vote</b>	<b>745,223,114</b>	<b>810,004,995</b>	<b>696,892,616</b>	<b>666,605,359</b>	<b>812,344,249</b>	<b>893,578,674</b>	<b>982,936,541</b>

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	J/G	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	8	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Director - Supply Chain Management Services	R	1	2,590,572	2,720,101	2,856,106
4	Director Budget	R	1	2,239,763	2,351,751	2,469,339
5	Director of Administration	R	1	2,426,009	2,547,309	2,674,675
6	Director- Revenue	R	1	2,248,173	2,360,582	2,478,611
7	Director, Accounting Services	R	1	2,248,173	2,360,582	2,478,611
8	Director, Internal Audit Services	R	1	2,274,845	2,388,587	2,508,017
9	Director-Economic Planning	R	1	2,248,173	2,360,582	2,478,611
10	Assistant City Treasurer	Q	1	2,140,510	2,247,536	2,359,912
11	Assistant Director	Q	1	2,390,186	2,509,695	2,635,180
12	Deputy Director Accounting Services	Q	1	1,873,789	1,967,478	2,065,852
13	Deputy Director Internal Audit	Q	1	1,873,789	1,967,478	2,065,852
14	Deputy Director- Economic Planning	Q	1	1,873,789	1,967,478	2,065,852
15	Deputy Director, Accounting Services	Q	1	1,865,379	1,958,648	2,056,580
16	Principal Accountant	N	5	6,947,356	7,294,724	7,659,460
17	Principal Supply Chain Management Officer	N	1	1,660,691	1,743,726	1,830,912
18	Chief Accountant	M	3	3,695,531	3,880,308	4,074,323
19	Senior Economist [2]	M	1	1,173,013	1,231,664	1,293,247

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No.	Designation	J/G	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
20	Senior Revenue Officer	M	1	1,408,315	1,478,731	1,552,667
21	Chief Supply Chain Management Officer	L	1	1,140,215	1,197,226	1,257,087
22	Finance Officer [1]	L	4	3,969,153	4,167,611	4,375,991
23	Senior Accountant	L	1	1,200,077	1,260,081	1,323,085
24	Senior Accountant	L	5	4,971,991	5,220,591	5,481,620
25	Accountant [1]	K	5	4,802,047	5,042,149	5,294,257
26	Economist [2]	K	8	6,401,015	6,721,066	7,057,119
27	Finance Officer [2]	K	2	1,698,968	1,783,916	1,873,112
28	Internal Auditor I	K	1	1,146,330	1,203,647	1,263,829
29	Internal Auditor [1]	K	1	1,228,642	1,290,074	1,354,578
30	Senior Revenue Officer	K	1	1,146,330	1,203,647	1,263,829
31	Supply Chain Management Officer I	K	3	3,601,924	3,782,020	3,971,121
32	Accountant [2]	J	45	31,522,887	33,099,031	34,753,983
33	Accountant [2]	J	4	3,900,418	4,095,439	4,300,211
34	Administrative Officer [2]	J	1	1,076,640	1,130,472	1,186,996
35	Finance Officer [3]	J	28	18,791,356	19,730,924	20,717,470
36	Internal Auditor [2]	J	14	9,065,988	9,519,287	9,995,252
37	Library Assistant [2]	J	1	709,443	744,915	782,161
38	Revenue Officer	J	2	2,202,964	2,313,112	2,428,768
39	Supply Chain Management Officer [2]	J	4	2,527,016	2,653,367	2,786,035
40	Internal Auditor [3]	H	9	4,817,840	5,058,732	5,311,669
41	Internal Auditor III	H	1	966,461	1,014,784	1,065,523
42	Licensing Officer [2]	H	1	869,482	912,956	958,604
43	Market Inspector [2]	H	1	869,482	912,956	958,604
44	Office Administrative Assistant [2]	H	1	523,831	550,023	577,524
45	Revenue Officer	H	3	2,093,704	2,198,389	2,308,309
46	Senior Clerical Officer - General Office Se	H	2	1,168,428	1,226,849	1,288,192
47	Senior Clerk	H	1	869,482	912,956	958,604
48	Supply Chain Management Assistant [3]	H	20	12,739,294	13,376,259	14,045,072
49	Supply Chain Management Assistant [3]	H	1	516,061	541,864	568,957
50	Cleansing Foreman	G	1	820,833	861,875	904,968
51	Clerical Officer [1] - General Office Service	G	1	474,619	498,350	523,267
52	Senior Clerical Officer	G	5	4,791,164	5,030,722	5,282,258
53	Senior Revenue Officer	G	3	2,636,582	2,768,411	2,906,832
54	Supply Chain Management Assistant III	G	1	519,955	545,953	573,250
55	Revenue Officer [1]	F	21	17,058,891	17,911,836	18,807,427
56	Cleaning Supervisor[2b]	E	1	320,943	336,990	353,840
57	Revenue Officer	E	146	94,370,623	99,089,154	104,043,612
58	Revenue Clerk [2]	D	20	15,012,666	15,763,299	16,551,464
59	Head Messenger	C	1	757,130	794,987	834,736
60	Revenue Clerk [3]	C	8	5,641,313	5,923,379	6,219,548
61	Revenue Clerk	B	1	696,319	731,135	767,692
62	Revenue Officer	B	1	704,729	739,965	776,964
63	Revenue Officer	A	1	566,683	595,017	624,768
	<b>Sub-Total</b>		<b>409</b>	<b>325,482,403</b>	<b>341,756,523</b>	<b>358,844,349</b>
64	Temporary Employees			2,894,337	2,894,337	2,894,337
	<b>Grand Total</b>		<b>409</b>	<b>328,376,740</b>	<b>344,650,860</b>	<b>361,738,686</b>

Sign



Date 30<sup>th</sup> April 2026

### Itemized recurrent

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2100000	COMPENSATION OF EMPLOYEES	263,602,562	300,114,571	300,114,571	332,249,737	365,474,711	402,022,182
	2110100	Basic salary+ Permanent Employees	164,920,589	198,390,276	198,390,276	212,833,970	234,117,367	257,529,104
	2110199	Basic Salary civil services	164,920,589	198,390,276	198,390,276	212,833,970	234,117,367	257,529,104
	2110200	Basic Wages - Temporary Employees	2,241,400	2,465,540	2,465,540	2,894,337	3,183,771	3,502,148
	2110202	Casual Labour - Others	2,241,400	2,465,540	2,465,540	2,894,337	3,183,771	3,502,148
	2110300	Personal Allowance +Paid as Part of Salary	60,709,467	73,527,649	73,527,649	86,315,276	94,946,804	104,441,484
	2110301	House Allowance	38,525,200	49,768,128	49,768,128	58,423,597	64,265,957	70,692,552
	2110309	Special Duty Allowance	637,118	637,118	637,118	747,923	822,715	904,987
	2110312	Top Up Allowance	-	-	-	-	-	-
	2110314	Transport Allowance	16,707,640	18,707,640	18,707,640	21,961,196	24,157,316	26,573,047
	2110314	Staff Salary arrears	-	-	-	-	-	-
	2110315	Extraneous Allowance	-	-	-	-	-	-
	2110318	Non+practising	371,652	371,652	371,652	436,288	479,917	527,908
	2110320	Leave Allowance	4,043,111	4,043,111	4,043,111	4,746,272	5,220,899	5,742,989
	2110322	Health Service Allowance	424,746	-	-	-	-	-
	2120100	Employer Contributions to Compulsory National Social Security Schemes	35,731,106	25,731,106	25,731,106	30,206,154	33,226,769	36,549,446
	2120103	Employer contribution to staff Pension scheme	32,376,821	22,376,821	22,376,821	26,268,506	28,895,357	31,784,892
	2120103	Housing Levy	3,354,285	3,354,285	3,354,285	3,937,648	4,331,413	4,764,554
Finance	2210000	Use of Goods and Services	341,480,504	212,427,435	199,019,914	219,934,727	241,928,200	266,121,020
	2210100	Utilities Supplies and Services	1,252,050	1,252,050	752,050	843,134	927,447	1,020,192
	2210101	Electricity Expenses	1,000,950	1,000,950	500,950	561,620	617,782	679,560
	2210102	Water and Sewerage charges	251,100	251,100	251,100	281,514	309,665	340,632
	2210200	Communication Supplies and Services	240,000	240,000	76,000	85,205	93,726	103,098
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	164,000	164,000	-	-	-	-
	2210203	Courier and Postal Services	76,000	76,000	76,000	85,205	93,726	103,098
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,091,000	32,291,000	24,391,000	25,345,275	27,879,803	30,667,783
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	16,000,000	14,000,000	5,695,701	6,265,271	6,891,798
	2210302	Accommodation + Domestic	1,511,000	3,511,000	1,511,000	7,694,015	8,463,417	9,309,758
	2210303	Daily Subsistence Allowances	1,580,000	12,780,000	8,880,000	11,955,559	13,151,115	14,466,226
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	26,000,000	36,000,000	30,000,000	33,633,645	36,997,010	40,696,710
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	16,000,000	21,000,000	16,000,000	9,937,944	10,931,738	12,024,912
	2210402	Accommodation + Foreign	10,000,000	6,000,000	4,000,000	12,484,486	13,732,935	15,106,228
	2210403	Daily Subsistence Allowances	-	9,000,000	10,000,000	11,211,215	12,332,337	13,565,570
	2210500	Printing, Advertising and Information Supplies and Services	10,180,954	6,674,000	2,687,884	3,013,445	3,314,790	3,646,268
	2210502	Publishing and Printing Services ( Accountable documents, budget documents, photocopying services)	10,006,954	6,500,000	2,174,614	3,013,445	3,314,790	3,646,268
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	174,000	174,000	513,270	-	-	-

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210505	Trade shows/ Exhibitions	-	-	-	-	-	-
	<b>2210600</b>	<b>Rentals of Produced Assets</b>	-	-	-	-	-	-
	2210603	Rents and Rates + Non-residential	-	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>103,000,000</b>	<b>13,500,000</b>	<b>25,454,650</b>	<b>28,537,756</b>	<b>31,991,532</b>	<b>34,530,685</b>
	2210708	Trainer allowance	6,000,000	6,500,000	7,500,000	3,408,411	3,749,252	4,124,177
	2210710	Accommodation	7,000,000	7,000,000	9,000,000	13,090,094	14,399,103	15,839,014
	2210711	Tuition fees	-	-	4,454,650	4,994,204	5,493,624	6,042,987
	2210712	Trainee Allowance	-	-	4,500,000	7,045,047	7,749,552	8,524,507
	2210799	Kenya Devolution Support Programme (KDSP)	90,000,000	-	-	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>6,039,566</b>	<b>8,039,566</b>	<b>7,146,848</b>	<b>7,273,381</b>	<b>8,000,719</b>	<b>8,800,791</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,091,556	6,091,556	6,011,038	6,000,000	6,600,000	7,260,000
	2210802	Board, committees, conferences & seminars - Including CBEF	1,948,010	1,948,010	1,135,810	1,273,381	1,400,719	1,540,791
	<b>2210900</b>	<b>Insurance costs</b>	<b>26,792,465</b>	<b>25,000,000</b>	<b>30,000,000</b>	<b>30,033,645</b>	<b>33,037,010</b>	<b>36,340,710</b>
	2210904	Motor vehicle Insurances	26,792,465	25,000,000	30,000,000	30,033,645	33,037,010	36,340,710
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	-	-	-	-	-	-
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>8,420,462</b>	<b>6,282,452</b>	<b>9,107,976</b>	<b>10,392,681</b>	<b>11,431,949</b>	<b>12,575,144</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	7,050,732	5,400,000	6,427,130	6,205,594	6,826,153	7,508,769
	2211102	Supplies and Accessories for Computers and Printers	-	-	1,099,169	3,413,835	3,755,219	4,130,740
	2211103	Sanitary and cleaning materials,	1,369,730	882,452	1,581,677	773,252	850,577	935,635
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>5,000,000</b>	<b>5,856,345</b>	<b>1,856,345</b>	<b>4,081,188</b>	<b>4,489,307</b>	<b>4,938,237</b>
	2211201	Refined Fuels and Lubricants for Transport	5,000,000	5,856,345	1,856,345	4,081,188	4,489,307	4,938,237
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>146,469,007</b>	<b>73,297,022</b>	<b>65,142,087</b>	<b>74,194,056</b>	<b>81,613,462</b>	<b>89,774,808</b>
	2211301	Bank Services Commission & Charges	880,000	880,000	480,000	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,927,200	1,927,200	1,927,200	2,160,625	2,376,688	2,614,356
	2211309	KRA arrears	35,000,000	-	-	-	-	-
	2211310	Contracted Professional Services	3,774,000	2,774,000	10,287,548	5,233,591	5,756,950	6,332,645
	2211310	Contracted Professional Services- revenue automation	5,000,000	11,328,015	19,676,316	10,059,541	11,065,495	12,172,045
	2211399	Publicity (Branded materials and calendars)	-	-	-	-	-	-
	2211399	Budget Preparation Expenses	22,187,807	20,187,807	10,121,023	21,346,897	23,481,587	25,829,745
	2211399	Public participation	25,500,000	16,200,000	10,900,000	12,220,224	13,442,246	14,786,471
	2211399	Public participation-wards	-	-	5,750,000	-	-	-
	2211399	Capacity Building	24,200,000	20,000,000	6,000,000	23,173,178	25,490,496	28,039,545
	2211399	Lake Region Economic Bloc-LREB	25,000,000	-	-	-	-	-
	2211399	Resource mobilization	1,500,000	-	-	-	-	-
	2211399	Policy formulation and dissemination	1,500,000	-	-	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	3,500,000	3,500,000	2,226,082	2,501,316	2,751,448	3,026,592

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220101	Maintenance Expenses + Motor Vehicles	3,500,000	3,500,000	2,226,082	2,501,316	2,751,448	3,026,592
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>495,000</b>	<b>495,000</b>	<b>178,992</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220202	Maintenance of Office Furniture and Equipment	495,000	495,000	178,992	-	-	-
	2220206	Maintenance of Other Infrastructure works	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		<b>Grants and Transfers</b>						
	2640200	Emergency Relief	-	-	-	-	-	-
	2640201	Emergency Relief	-	-	-	-	-	-
		Other Expenses						
	2810200	Civil Contingency Reserves	15,000,000	15,000,000	5,000,000	10,000,000	11,000,000	12,100,000
	2810205	Emergency Fund	15,000,000	15,000,000	5,000,000	10,000,000	11,000,000	12,100,000
	<b>3100000</b>	<b>Acquisition of Non-Financial Assets</b>	<b>6,269,500</b>	<b>3,269,500</b>	<b>875,335</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>6,269,500</b>	<b>3,269,500</b>	<b>875,335</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111001	Purchase of Office Furniture and Fittings	2,047,500	1,047,500	671,802	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	4,222,000	2,222,000	203,533	-	-	-
		Gross Expenditure ... Kshs..	626,352,566	530,811,506	505,009,820	562,184,464	618,402,910	680,243,201
Accounting Services	2210000	Use of Goods and Services	21,501,978	37,501,978	34,191,271	33,175,121	36,492,633	40,141,896
	2210200	Communication Supplies and Services	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>10,771,220</b>	<b>22,771,220</b>	<b>21,838,858</b>	<b>24,394,393</b>	<b>26,833,832</b>	<b>29,517,216</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,200,000	10,200,000	10,200,000	5,557,884	6,113,672	6,725,040
	2210302	Accommodation + Domestic	4,560,000	3,560,000	2,560,000	8,658,006	9,523,807	10,476,187
	2210303	Daily Subsistence Allowances	3,011,220	9,011,220	9,078,858	10,178,503	11,196,353	12,315,989
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>1,890,142</b>	<b>890,142</b>	<b>890,142</b>	<b>930,129</b>	<b>1,023,142</b>	<b>1,125,456</b>
	2210502	Publishing and Printing Services	1,829,642	829,642	829,642	930,129	1,023,142	1,125,456
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	60,500	60,500	60,500	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>1,750,000</b>	<b>1,961,963</b>	<b>2,158,159</b>	<b>2,373,975</b>
	2210708	Trainer allowance	600,000	600,000	600,000	672,673	739,940	813,934
	2210710	Accommodation	650,000	650,000	650,000	728,729	801,602	881,762
	2210711	Tuition fees	1,000,000	1,000,000	500,000	560,561	616,617	678,279
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>2,590,616</b>	<b>9,590,616</b>	<b>8,712,271</b>	<b>4,767,514</b>	<b>5,244,265</b>	<b>5,768,692</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,010,000	9,010,000	8,131,655	4,116,573	4,528,230	4,981,053
	2210802	Board, committees, conferences & seminars	580,616	580,616	580,616	650,941	716,035	787,639
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211009	Education and Library Supplies	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	<b>4,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>1,121,122</b>	<b>1,233,234</b>	<b>1,356,558</b>
	2211201	Refined Fuels and Lubricants for Transport	4,000,000	2,000,000	1,000,000	1,121,122	1,233,234	1,356,558
		<b>Sub Total</b>	<b>21,501,978</b>	<b>37,501,978</b>	<b>34,191,271</b>	<b>33,175,121</b>	<b>36,492,633</b>	<b>40,141,896</b>
<b>Revenue</b>	2210000	<b>Use of Goods and Services</b>	<b>12,657,440</b>	<b>12,657,440</b>	<b>29,780,270</b>	<b>25,255,812</b>	<b>27,781,393</b>	<b>30,559,533</b>
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,907,440</b>	<b>2,907,440</b>	<b>8,407,440</b>	<b>8,425,762</b>	<b>9,268,338</b>	<b>10,195,172</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,000,000	2,000,000	2,242,243	2,466,467	2,713,114
	2210302	Accommodation + Domestic	1,057,440	1,057,440	3,057,440	2,927,762	3,220,538	3,542,592
	2210303	Daily Subsistence Allowances	850,000	850,000	3,350,000	3,255,757	3,581,333	3,939,466
	2210500	Printing, Advertising and Information Supplies and Services	2,150,000	2,150,000	3,127,480	3,506,285	3,856,914	4,242,605
	2210502	Publishing and Printing Services	2,150,000	2,150,000	2,950,000	3,506,285	3,856,914	4,242,605
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	177,480	-	-	-
	2210700	<b>Training Expenses</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>7,262,825</b>	<b>6,511,019</b>	<b>7,162,121</b>	<b>7,878,333</b>
	2210708	Trainer allowance	382,142	382,142	4,144,967	1,647,012	1,811,713	1,992,885
	2210710	Accommodation	507,944	507,944	2,507,944	2,811,710	3,092,881	3,402,169
	2210711	Tuition fees	609,914	609,914	609,914	2,052,297	2,257,527	2,483,279
	2210800	<b>Hospitality Supplies and Services</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>2,982,525</b>	<b>2,843,773</b>	<b>3,128,150</b>	<b>3,440,965</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000	1,100,000	982,525	1,101,530	1,211,683	1,332,851
	2210802	Board, committees, conferences & seminars	-	-	2,000,000	1,742,243	1,916,467	2,108,114
	2211200	Fuel Oil and Lubricants	4,000,000	4,000,000	7,000,000	2,847,851	3,132,636	3,445,900
	2211201	Refined Fuels and Lubricants for Transport	4,000,000	4,000,000	7,000,000	2,847,851	3,132,636	3,445,900
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	1,000,000	1,000,000	1,000,000	1,121,122	1,233,234	1,356,558
	2220101	Maintenance Expenses + Motor Vehicles	1,000,000	1,000,000	1,000,000	1,121,122	1,233,234	1,356,558
	3100000	Acquisition of Non-Financial Assets	17,850,000	2,350,000	182,417	204,512	224,963	247,460
	3110700	<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>15,000,000</b>	-	-	-	-	-
	3110701	Purchase of Motor Vehicle	15,000,000	-	-	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,850,000</b>	<b>2,350,000</b>	<b>182,417</b>	<b>204,512</b>	<b>224,963</b>	<b>247,460</b>
	3111001	Purchase of Office Furniture and Fittings	1,000,000	500,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	1,850,000	1,850,000	182,417	204,512	224,963	247,460
		<b>Sub Total</b>	<b>30,507,440</b>	<b>15,007,440</b>	<b>29,962,687</b>	<b>25,460,324</b>	<b>28,006,356</b>	<b>30,806,992</b>
<b>Budget</b>	2210000	<b>Use of Goods and Services</b>	<b>28,794,975</b>	<b>39,590,735</b>	<b>33,087,880</b>	<b>46,095,535</b>	<b>50,705,089</b>	<b>55,775,597</b>

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>6,627,174</b>	<b>3,356,619</b>	<b>1,956,619</b>	<b>11,193,608</b>	<b>12,312,969</b>	<b>13,544,266</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,470,555	1,200,000	800,000	2,896,897	3,186,587	3,505,245
	2210302	Accommodation + Domestic	1,094,110	1,094,110	594,110	4,166,070	4,582,677	5,040,945
	2210303	Daily Subsistence Allowances	1,062,509	1,062,509	562,509	4,130,641	4,543,705	4,998,076
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	<b>2,415,011</b>	<b>2,415,011</b>	<b>1,415,011</b>	<b>1,586,399</b>	<b>1,745,039</b>	<b>1,919,543</b>
	2210502	Publishing and Printing Services	2,415,011	2,415,011	1,415,011	1,586,399	1,745,039	1,919,543
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210700	<b>Training Expenses</b>	<b>3,550,000</b>	<b>8,550,000</b>	<b>7,550,000</b>	<b>6,464,468</b>	<b>7,110,915</b>	<b>7,822,006</b>
	2210708	Trainer allowance	1,000,000	1,000,000	500,000	560,561	616,617	678,279
	2210710	Accommodation	1,500,000	1,500,000	1,000,000	1,121,122	1,233,234	1,356,558
	2210711	Tuition fees	1,050,000	6,050,000	6,050,000	4,782,785	5,261,064	5,787,170
	2210800	<b>Hospitality Supplies and Services</b>	<b>8,980,935</b>	<b>2,552,550</b>	<b>466,250</b>	<b>2,522,723</b>	<b>2,774,995</b>	<b>3,052,495</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,950,550	2,050,550	466,250	2,522,723	2,774,995	3,052,495
	2210802	Board, committees, conferences & seminars	1,030,385	502,000	-	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	<b>2,016,555</b>	<b>2,016,555</b>	<b>1,000,000</b>	<b>1,121,122</b>	<b>1,233,234</b>	<b>1,356,558</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	1,500,000	1,000,000	1,121,122	1,233,234	1,356,558
	2211102	Supplies and Accessories for Computers and Printers	516,555	516,555	-	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	<b>1,500,000</b>	<b>700,000</b>	<b>700,000</b>	<b>784,785</b>	<b>863,264</b>	<b>949,590</b>
	2211201	Refined Fuels and Lubricants for Transport	1,500,000	700,000	700,000	784,785	863,264	949,590
	2211300	<b>Other Operating Expenses</b>	<b>3,705,300</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>22,422,430</b>	<b>24,664,673</b>	<b>27,131,140</b>
	2211399	Budget preparation	3,705,300	20,000,000	20,000,000	22,422,430	24,664,673	27,131,140
	3100000	<b>Acquisition of Non-Financial Assets</b>	<b>2,621,407</b>	<b>1,246,752</b>	<b>746,752</b>	<b>837,200</b>	<b>920,920</b>	<b>1,013,012</b>
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,621,407</b>	<b>1,246,752</b>	<b>746,752</b>	<b>837,200</b>	<b>920,920</b>	<b>1,013,012</b>
	3111001	Purchase of Office Furniture and Fittings	871,802	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	1,749,605	1,246,752	746,752	837,200	920,920	1,013,012
		<b>Sub Total</b>	<b>31,416,382</b>	<b>40,837,487</b>	<b>33,834,632</b>	<b>46,932,735</b>	<b>51,626,009</b>	<b>56,788,609</b>
Internal Audit		<b>Use of Goods and Services</b>	<b>9,951,841</b>	<b>8,379,073</b>	<b>5,899,004</b>	<b>9,613,500</b>	<b>10,574,850</b>	<b>11,632,335</b>
	2210100	<b>Utilities Supplies and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210101	Electricity Expenses	-	-	-	-	-	-
	2210102	Water and Sewerage charges	-	-	-	-	-	-
	2210200	<b>Communication Supplies and Services</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>6,056</b>	<b>6,662</b>	<b>7,328</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	50,000	50,000	6,056	6,662	7,328
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>3,256,019</b>	<b>2,746,019</b>	<b>2,120,419</b>	<b>4,364,485</b>	<b>4,800,934</b>	<b>5,281,027</b>

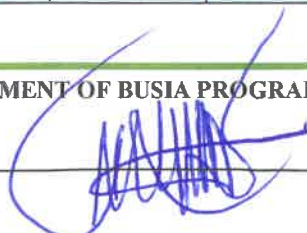
Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,019,117	1,019,117	1,019,117	1,142,554	1,256,809	1,382,490
	2210302	Accommodation + Domestic	651,302	551,302	551,302	618,077	679,885	747,873
	2210303	Daily Subsistence Allowances	1,050,000	550,000	550,000	666,617	733,279	806,607
	2210310	Field Operational Allowance	535,600	625,600	-	1,937,237	2,130,961	2,344,057
	2210500	Printing, Advertising and Information Supplies and Services	664,227	664,227	664,227	-	-	-
	2210502	Publishing and Printing Services	664,227	664,227	664,227	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>1,992,824</b>	<b>1,962,700</b>	<b>1,112,700</b>	<b>1,010,235</b>	<b>1,111,259</b>	<b>1,222,384</b>
	2210708	Trainer allowance	-	-	-	-	-	-
	2210710	Accommodation	746,484	740,000	390,000	-	-	-
	2210711	Tuition fees	1,246,340	1,222,700	722,700	1,010,235	1,111,259	1,222,384
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>2,510,290</b>	<b>1,915,000</b>	<b>1,315,000</b>	<b>2,974,274</b>	<b>3,271,701</b>	<b>3,598,872</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	808,000	308,000	308,000	845,305	929,836	1,022,819
	2210802	Board, committees, conferences & seminars (Audit Committee)	1,702,290	1,607,000	1,007,000	2,128,969	2,341,866	2,576,052
	2211000	Specialised Materials and Supplies	-	-	-	-	-	-
	2211009	Education and Library Supplies	-	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>1,315,681</b>	<b>828,327</b>	<b>636,658</b>	<b>1,258,450</b>	<b>1,384,295</b>	<b>1,522,725</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	474,012	586,658	636,658	1,258,450	1,384,295	1,522,725
	2211102	Supplies and Accessories for Computers and Printers	841,669	241,669	-	-	-	-
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>212,800</b>	<b>212,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220202	Maintenance of Office Furniture and Equipment	212,800	212,800	-	-	-	-
	<b>3100000</b>	<b>Acquisition of Non-Financial Assets</b>	<b>2,046,341</b>	<b>1,346,341</b>	<b>-</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,046,341</b>	<b>1,346,341</b>	<b>-</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	3111001	Purchase of Office Furniture and Fittings	800,001	200,001	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	1,246,340	1,146,340	-	2,500,000	2,750,000	3,025,000
		<b>TOTAL</b>	<b>11,998,182</b>	<b>9,725,414</b>	<b>5,899,004</b>	<b>12,113,500</b>	<b>13,324,850</b>	<b>14,657,335</b>
Supply Chain Management	2210000	Use of Goods and Services	10,752,669	17,752,669	11,117,156	12,463,684	13,710,052	15,081,058
	2210200	Communication Supplies and Services	93,500	93,500	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	93,500	93,500	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,430,499	3,430,499	2,030,499	2,276,436	2,504,080	2,754,488

Sign



Date 30<sup>th</sup> April 2026



4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	800,000	600,000	672,673	739,940	813,934
	2210302	Accommodation + Domestic	771,699	771,699	571,699	640,944	705,038	775,542
	2210303	Daily Subsistence Allowances	1,858,800	1,858,800	858,800	962,819	1,059,101	1,165,011
	2210500	Printing, Advertising and Information Supplies and Services	1,414,830	1,414,830	819,900	919,208	1,011,129	1,112,242
	2210502	Publishing and Printing Services	1,319,900	1,319,900	819,900	919,208	1,011,129	1,112,242
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	94,930	94,930	-	-	-	-
	2210700	Training Expenses	2,580,000	9,580,000	6,230,000	6,984,588	7,683,047	8,451,351
	2210708	Trainer allowance	700,000	700,000	350,000	392,393	431,632	474,796
	2210710	Accommodation	1,000,000	1,000,000	500,000	560,561	616,617	678,279
	2210711	Tuition fees	880,000	7,880,000	5,380,000	6,031,634	6,634,797	7,298,277
	2210800	Hospitality Supplies and Services	3,101,290	3,101,290	2,096,757	2,283,452	2,511,797	2,762,977
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,488,308	1,488,308	1,423,775	1,596,225	1,755,848	1,931,432
	2210802	Board, committees, conferences & seminars	1,612,982	1,612,982	612,982	687,227	755,950	831,545
	2211000	Specialised Materials and Supplies	132,550	132,550	-	-	-	-
	2211009	Education and Library Supplies	132,550	132,550	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>10,752,669</b>	<b>17,752,669</b>	<b>11,117,156</b>	<b>12,463,684</b>	<b>13,710,052</b>	<b>15,081,058</b>
Economic Planning		<b>Use of Goods and Services</b>	<b>18,904,322</b>	<b>11,404,322</b>	<b>12,930,409</b>	<b>14,496,560</b>	<b>15,946,216</b>	<b>17,540,838</b>
	2210200	Communication Supplies and Services	100,225	100,225	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,225	100,225	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,450,000	1,950,000	1,750,000	1,961,963	2,158,159	2,373,975
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000	500,000	560,561	616,617	678,279
	2210302	Accommodation + Domestic	300,000	300,000	500,000	560,561	616,617	678,279
	2210303	Daily Subsistence Allowances	1,650,000	1,150,000	750,000	840,841	924,925	1,017,418
	2210500	Printing, Advertising and Information Supplies and Services	746,138	746,138	1,050,000	1,177,178	1,294,896	1,424,385
	2210502	Publishing and Printing Services	650,000	650,000	650,000	728,729	801,602	881,762
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	52,000	52,000	-	-	-	-
	2210504	Advertising awareness	44,138	44,138	400,000	448,449	493,294	542,623
	2210700	Training Expenses	1,183,900	1,183,900	983,900	1,103,071	1,213,378	1,334,716
	2210708	Trainer allowance	450,000	450,000	250,000	280,280	308,308	339,139
	2210710	Accommodation	430,000	430,000	230,000	257,858	283,644	312,008
	2210711	Tuition fees	303,900	303,900	503,900	564,933	621,426	683,569
	2210800	Hospitality Supplies and Services	2,293,612	1,293,612	1,293,612	1,450,296	1,595,326	1,754,858
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,143,612	643,612	643,612	721,567	793,724	873,096
	2210802	Board, committees, conferences & seminars-	1,150,000	650,000	650,000	728,729	801,602	881,762

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		Sector Working Groups(SWG-coordination activities)						
	2211100	<b>Office and General Supplies and Services</b>	<b>1,095,900</b>	<b>1,095,900</b>	<b>2,818,350</b>	<b>3,159,713</b>	<b>3,475,684</b>	<b>3,823,253</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	745,900	745,900	745,900	836,245	919,870	1,011,856
	2211102	Supplies and Accessories for Computers and Printers	350,000	350,000	2,072,450	2,323,468	2,555,815	2,811,396
	2211200	<b>Fuel Oil and Lubricants</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>560,561</b>	<b>616,617</b>	<b>678,279</b>
	2211201	Refined Fuels and Lubricants for Transport	500,000	500,000	500,000	560,561	616,617	678,279
	2211300	<b>Other Operating Expenses</b>	<b>10,534,547</b>	<b>4,534,547</b>	<b>4,534,547</b>	<b>5,083,778</b>	<b>5,592,156</b>	<b>6,151,371</b>
	2211399	Preparation of County Plans (Sectoral plan(CSP),ADP, Strategic Plan)	1,734,500	1,534,500	1,534,500	1,720,361	1,892,397	2,081,637
	2211399	Public Participation	2,300,047	3,000,047	3,000,047	3,363,417	3,699,759	4,069,735
	2211399	Mid term Review Of CIDP	6,500,000	-	-	-	-	-
	3100000	<b>Acquisition of Non-Financial Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>18,904,322</b>	<b>11,404,322</b>	<b>12,930,409</b>	<b>14,496,560</b>	<b>15,946,216</b>	<b>17,540,838</b>
<b>Monitoring and Evaluation</b>		<b>Use of Goods and Services</b>	<b>5,831,492</b>	<b>5,831,492</b>	<b>2,723,752</b>	<b>5,405,934</b>	<b>5,946,527</b>	<b>6,541,180</b>
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,174,662</b>	<b>2,174,662</b>	<b>1,674,662</b>	<b>1,877,499</b>	<b>2,065,249</b>	<b>2,271,774</b>
	2210303	Daily Subsistence Allowances	534,500	534,500	534,500	599,239	659,163	725,079
	2210309	Monitoring and evaluation	1,640,162	1,640,162	1,140,162	1,278,260	1,406,086	1,546,695
	2210700	<b>Training Expenses</b>	<b>1,034,940</b>	<b>1,034,940</b>	<b>-</b>	<b>1,252,277</b>	<b>1,377,505</b>	<b>1,515,255</b>
	2210708	Trainer allowance	254,400	254,400	-	307,824	338,606	372,467
	2210710	Accommodation	304,000	304,000	-	367,840	404,624	445,086
	2210711	Tuition fees	476,540	476,540	-	576,613	634,274	697,702
	2210800	<b>Hospitality Supplies and Services</b>	<b>1,003,460</b>	<b>1,003,460</b>	<b>703,460</b>	<b>788,665</b>	<b>867,532</b>	<b>954,285</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	453,460	453,460	353,460	396,272	435,899	479,489
	2210802	Board, committees, conferences & seminars	550,000	550,000	350,000	392,393	431,632	474,796
	2211100	<b>Office and General Supplies and Services</b>	<b>545,630</b>	<b>545,630</b>	<b>345,630</b>	<b>387,493</b>	<b>426,242</b>	<b>468,867</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	545,630	545,630	345,630	387,493	426,242	468,867
	2211300	<b>Other Operating Expenses</b>	<b>1,072,800</b>	<b>1,072,800</b>	<b>-</b>	<b>1,100,000</b>	<b>1,210,000</b>	<b>1,331,000</b>
	2211399	Monitoring and evaluation (Operationalization of M & E Policy)	1,072,800	1,072,800	-	1,100,000	1,210,000	1,331,000
	3100000	<b>Acquisition of Non-Financial Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3110700	<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3110701	Purchase of Motor Vehicle	-	-	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111000	Purchase of Office Furniture and General Equipment	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>5,831,492</b>	<b>5,831,492</b>	<b>2,723,752</b>	<b>5,405,934</b>	<b>5,946,527</b>	<b>6,541,180</b>
County Bureau Statistics		<b>Use of Goods and Services</b>	<b>7,100,652</b>	<b>5,100,652</b>	<b>3,016,973</b>	<b>3,900,711</b>	<b>4,290,782</b>	<b>4,719,860</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	640,045	640,045	440,045	493,344	542,678	596,946
	2210303	Daily Subsistence Allowances	640,045	640,045	440,045	493,344	542,678	596,946
	2210500	Printing, Advertising and Information Supplies and Services	1,000,498	1,000,498	400,498	449,007	493,908	543,298
	2210502	Publishing and Printing Services	1,000,498	1,000,498	400,498	449,007	493,908	543,298
	2210700	Training Expenses	586,600	586,600	100,000	112,112	123,323	135,656
	2210708	Trainer allowance	118,000	118,000	-	-	-	-
	2210710	Accommodation	218,600	218,600	-	-	-	-
	2210711	Tuition fees	250,000	250,000	100,000	112,112	123,323	135,656
	2210800	Hospitality Supplies and Services	576,000	576,000	326,000	365,486	402,035	442,238
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	576,000	576,000	326,000	365,486	402,035	442,238
	2211100	Office and General Supplies and Services	582,869	582,869	250,430	280,762	308,838	339,722
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	250,430	250,430	250,430	280,762	308,838	339,722
	2211102	Supplies and Accessories for Computers and Printers	332,439	332,439	-	-	-	-
	2211300	Other Operating Expenses	3,714,640	1,714,640	1,500,000	2,200,000	2,420,000	2,662,000
	2211310	Contracted Professional services - Baseline survey	-	-	1,500,000	-	-	-
	2211399	Preparation of County Statistical Abstract (CSA)	2,214,640	1,214,640	-	2,200,000	2,420,000	2,662,000
	2211399	County Statistical Data Support	1,500,000	500,000	-	-	-	-
		<b>SUB TOTAL</b>	<b>7,100,652</b>	<b>5,100,652</b>	<b>3,016,973</b>	<b>3,900,711</b>	<b>4,290,782</b>	<b>4,719,860</b>
Asset and Liability Management Unit		<b>Use of Goods and Services</b>	-	-	8,600,000	9,641,646	10,605,811	11,666,392
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	-	2,700,000	3,027,028	3,329,731	3,662,704
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	1,200,000	1,345,346	1,479,881	1,627,869
	2210302	Accommodation + Domestic	-	-	600,000	672,673	739,940	813,934
	2210303	Daily Subsistence Allowances	-	-	900,000	1,009,009	1,109,910	1,220,901
	2210500	Printing, Advertising and Information Supplies and Services	-	-	1,000,000	1,121,122	1,233,234	1,356,558
	2210502	Publishing and Printing Services	-	-	1,000,000	1,121,122	1,233,234	1,356,558
	2210700	Training Expenses	-	-	2,000,000	2,242,243	2,466,467	2,713,114
	2210708	Trainer allowance	-	-	600,000	672,673	739,940	813,934
	2210710	Accommodation	-	-	800,000	896,897	986,587	1,085,245
	2210711	Tuition fees	-	-	600,000	672,673	739,940	813,934

Sign



Date 30<sup>th</sup> April 2026

4. The County Treasury and Economic Planning								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210800	Hospitality Supplies and Services	-	-	1,700,000	1,905,907	2,096,498	2,306,147
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	1,200,000	1,345,346	1,479,881	1,627,869
	2210802	Board, committees, conferences & seminars	-	-	500,000	560,561	616,617	678,279
	2211100	Office and General Supplies and Services	-	-	1,200,000	1,345,346	1,479,881	1,627,869
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	-	-	700,000	784,785	863,264	949,590
	2211102	Supplies and Accessories for Computers and Printers	-	-	500,000	560,561	616,617	678,279
		Acquisition of Non-Financial Assets	-	-	1,400,000	1,569,570	1,726,527	1,899,180
	3111000	Purchase of Office Furniture and General Equipment	-	-	1,400,000	1,569,570	1,726,527	1,899,180
	3111001	Purchase of Office Furniture and Fittings	-	-	600,000	672,673	739,940	813,934
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	800,000	896,897	986,587	1,085,245
			-	-	10,000,000	11,211,216	12,332,338	13,565,571
		GROSS EXPENDITURE.....KSHS.	764,365,683	673,972,960	648,685,703	727,344,249	800,078,674	880,086,541
		Compensation to Employees	263,602,562	300,114,571	300,114,571	332,249,737	365,474,711	402,022,182
		Use of Goods and Services	456,975,873	350,645,796	340,366,628	379,983,230	417,981,553	459,779,708
		Acquisition of Non-Financial Assets	28,787,248	8,212,593	3,204,504	5,111,282	5,622,410	6,184,651
		Grants and Transfer	-	-	-	-	-	-
		Other Expenses	15,000,000	15,000,000	5,000,000	10,000,000	11,000,000	12,100,000
			764,365,683	673,972,960	648,685,703	727,344,249	800,078,674	880,086,541

### Itemized development

4. Department of County Treasury and Economic Planning									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Public Financial Management</b>									
Public Finance management	3111111	IRA , management systems development and digital revenue mapping.	Ongoing	5,000,000	-	-	-	-	-
	3111111	Asset Management System	New	-	-	-	60,000,000	66,000,000	72,600,000
	3110599	construction and civil works (canopies)	Ongoing	800,000	-	-	-	-	-
Sub Total				5,800,000	-	-	60,000,000	66,000,000	72,600,000
<b>Programme: Economic Policy and Planning</b>									
Statistics	3111111	Establishment of Statistical unit	Ongoing	4,000,000	5,000,000	-	-	-	-
	3111111	County Integrated Development Plan		-	-	-	25,000,000	27,500,000	30,250,000
	2640599	County Equalization Fund	Ongoing	35,839,312	17,919,656	17,919,656	-	-	-
Sub Total				39,839,312	22,919,656	17,919,656	25,000,000	27,500,000	30,250,000
Grand Total				45,639,312	22,919,656	17,919,656	85,000,000	93,500,000	102,850,000

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Date 30<sup>th</sup> April 2026

## **5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services**

### **A. Vision**

A socially self-driven and empowered community.

### **B. Mission**

To mobilize the Busia Community for sustainable social protection, talent nurturing, heritage preservation and creating equal opportunities for children, youth, women, PLWDs, Older Persons and other vulnerable groups for holistic growth and development.

### **C. Performance Overview and Rationale for Funding**

#### **Brief Description of Mandate**

The department is comprised of five directorates namely; Sports, Youth Affairs, Tourism, Gender, Culture and Social Services. The department is mandated to mobilize the communities in Busia County for sustainable social protection, talent nurturing and creating equal opportunity for Youth, Women, PWDs, Older Persons and other vulnerable groups for holistic growth and development.

#### **Expenditure Trends FY 2021/2022-2023/2024**

In the FY 2021/2022 the department was allocated **Kshs. 217.2Million** against expenditure of **Kshs.117.3Million**, representing an absorption rate of **54%**. The department's allocation for FY 2022/2023 was **Kshs. 178Million** against expenditure amount of **Kshs.103.8Million**, representing an absorption rate of **58%**

#### **Key Achievements**

##### **Kenya Inter-County Sports and Cultural Association (KICOSCA) Participation:**

The department proudly participated in the KICOSCA games, where the Men's and Ladies' Tag of War teams emerged champions, showcasing exceptional teamwork and strength.

The Scrabble team finished second, demonstrating skill and strategy in a competitive environment.

The Ajua team secured third place, reflecting the department's growing talent across a range of disciplines.



**Celebration of International Days:**

Successfully organized and celebrated International Youth Day, Mashujaa Day, and Jamhuri Day, with a focus on promoting youth engagement, patriotism, and national unity through various events and activities.

**County Cultural Activities:**

Hosted a memorable County Cultural Festival, bringing together diverse cultures from all eight sub-counties, offering a unique platform to celebrate and promote Busia's rich cultural heritage. The Directorate of Youth conducted a Youth Talent Search, identifying and nurturing emerging talent across various fields.

**Ward Sporting Activities and Governors Cup:**

The Directorate of Sports organized successful ward-level sporting events, engaging communities and fostering healthy competition.

Winners from these events went on to compete in the inaugural Governors Cup, a countywide tournament that spotlighted exceptional athletic talent.

**Completion of Bumbe Cultural Center:**

Achieved the successful completion of the Bumbe Cultural Center, creating a vibrant space for cultural exchange, community events, and tourism development.


**Miss Tourism Beauty Pageant Competition:**

The department hosted the Miss Tourism Beauty Pageant, which saw contestants from across the county compete for the title of Busia County Tourism Ambassador, celebrating the county's beauty and promoting tourism.

**Annual Boat Racing Competitions:**

Successfully executed the annual boat racing competitions at Marenga and Bumbe Beaches. The events attracted a significant number of tourists, enhancing the local tourism experience and generating greater interest in Busia's lake tourism.

**Stakeholder Engagement in Business Tourism:**



Formed a strategic partnership with Kenyatta International Convention Centre (KICC) to promote business tourism in Busia County, focusing on Meetings, Conferences, Events, and Exhibitions (MICE). This collaboration aims to enhance Busia's visibility as a premier destination for business and corporate events

#### **Constraints and challenges in Budget Implementation**

- The department's budget ceiling is significantly lower than its actual needs, particularly considering the broad community-based programs it manages. This budget shortfall limits the department's ability to implement key programs and fully achieve its mandate.
- Delays in the disbursement of funds from the National Treasury have hindered the timely implementation of key programs, causing disruptions and delays in project execution.
- Prolonged procurement processes have led to delays in the implementation of programmed activities, affecting the department's overall performance.
- Service providers have become reluctant to offer services due to long-standing pending bills, leading to delays in executing programs and services.

#### **Lesson Learnt and Recommendations.**

- The County Treasury should increase the department's budget ceiling to better align financial resources with the department's actual needs. This will ensure the department has adequate funding to implement its key programs and achieve its mandate effectively.
- Advocate for the timely release of funds by enhancing communication and collaboration with the National Treasury.
- Explore local revenue generation avenues to reduce dependency on national government funds and mitigate financial delays.
- Improve the efficiency of procurement processes by providing additional training for staff and exploring fast-track procurement procedures for time-sensitive activities.
- Prioritize the clearance of pending bills to maintain good relations with service providers and ensure continued collaboration.

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## **Major Services/ Outputs to be Provided in the FY 2025/2026-2027/2028 Medium Term Budget**

### **Directorate of Sports**

The county is committed to strengthening the sports sector through talent identification and development at the grassroots level, ensuring a steady pipeline of skilled athletes. It also supports its teams participating in the Kenya Youth Inter-County Sports Association tournament, enabling them to compete effectively at the national level.

Further efforts include the procurement of modern sporting equipment to enhance training and performance, as well as the upgrading of Malaba Sports Complex to provide improved facilities for training and competitions. These initiatives collectively aim to promote sports development, youth empowerment, and community engagement.

### **Directorate of Culture and Social Services**

The county promotes cultural development and social inclusion by organizing community cultural festivals and participating in global celebrations led by UNESCO. It is also developing a cultural and heritage policy to guide preservation and integration of culture into development.

Additionally, the county supports vulnerable groups by providing assistive devices to persons living with disabilities and implementing empowerment programmes for the elderly, youth, and women, with the aim of improving their well-being and inclusion.

### **Directorate of Youth Affairs**

The county is committed to empowering youth through mentorship in entrepreneurship and business development, equipping them with skills for self-reliance. It also organizes and participates in International Youth Day celebrations to engage and recognize young people.

Further initiatives include training and capacity building for youth leaders and associations, organizing talent search and entrepreneurship competitions, and constructing Sub-County Youth Centres to provide spaces for learning, innovation, and development.

### **Directorate of Gender**

The county promotes gender equality through programs advocating against gender-based violence, raising awareness, and encouraging behavioural change. It has also developed and implemented a comprehensive gender policy to address disparities and ensure inclusivity.

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Additionally, sensitization events on gender mainstreaming and affirmative action empower marginalized groups and foster equitable participation in development.

### **Directorate of Tourism**

The county promotes tourism by organizing the annual Miss Tourism event, which showcases local culture and attracts visitors. It has also mapped and documented tourism sites and hotels to support planning and investment. Additionally, the county conducts marketing and promotional activities and engages key stakeholders to foster collaboration, enhance visibility, and develop a sustainable and economically impactful tourism sector.

#### **D. Strategic Objectives**

##### **CP 15: General Administration and Support services**

Efficient, Effective and co-ordinated service delivery

##### **CP 16: Cultural Promotion and Development**

To Increase Cultural promotion and development

##### **CP 17: Child Care, Right and Protection**

To enhance childcare, right and protection

##### **CP 18: Youth Empowerment and Development**

To increase access to youth empowerment and development services

##### **CP 19: Promotion and Development of Sports**

To Promote and Develop Sports

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.568,807,559**. For the FY 2026/27, **Ksh.175,334,610** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh. 187,368,071** and **Ksh. 206,104,878** respectively.

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### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028/ 2029
General Administration and support services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100 %
				Cultural centres constructed	Number of cultural centres constructed	1	1	2	1
				modern community library constructed phase 1		1	0	1	1
Child Care, right and Protection	Rehabilitation and Custody	To enhance childcare, right and protection	Enhanced childcare, right and protection	Child Protection Centre completion	Number of child protection center completed	1	0	1	1
Youth Empowerment and Development	Youth Enterprise and Empowerment	To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre Refurbished	No. of youth Empowerment centers refurbished	1	0	0	1
		To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre equipped	No. of youth Empowerment centers equipped	0	1	1	1
		To increase Youth Empowerment and development	Increased Youth Empowerment and development	Youth Empowerment Centre constructed	No. of youth Empowerment centers constructed	0	0	1	1
Promotion and Development of Sports	Sports promotion and Infrastructure Development	To enhance promotion and development of Sports	Enhanced promotion and development of Sports	Sports Complex Constructed	Number of sports complexes constructed	0	0	1	1
Promotion and Development of Local tourism	Tourism promotion and structure development	To increase promotion and development of local tourism	Increased promotion and development of local tourism	Constructed cottages and Sanctuaries	No. of Constructed cottages and Sanctuaries	0	0	2	2

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## F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 15: General Administration and support services	CSP 15.1: Administrative support service	177,922,448	232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656
CP 16: Cultural Promotion and Development	CSP 16.1: Cultural Promotion and Infrastructural Development		12,710,463	15,000,000	5,424,103	5,000,000	5,500,000	6,050,000
CP 17 : Child Care, Right and Protection	CSP 17.1: Rehabilitation and Custody			5,000,000				
CP 18 : Youth Empowerment and Development	CSP 18.1: Youth Enterprise and Empowerment	2,000,000	2,000,000	500,000	1,998,000	8,700,000	4,070,000	4,477,000
CP 19 : Promotion and Development of Sports	CSP 19.1: Sports Promotion and Infrastructural Development	30,300,000	17,192,600	5,000,000	16,887,928	71,538,200	78,692,020	86,561,222
CP : Promotion and Development of Local Tourism in the County	CSP: Tourism Promotion and Structure Development	5,000,000	5,000,000					
CP : Social Services and Development to Vulnerable	CSP: Social Support Services		5,465,155		1,480,000			
<b>Total Vote</b>		<b>215,222,448</b>	<b>275,016,138</b>	<b>234,706,008</b>	<b>301,732,884</b>	<b>175,334,610</b>	<b>187,368,071</b>	<b>206,104,878</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
Current Expenditure	177,922,448	232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656
Compensation to Employees	48,151,963	52,503,935	52,513,808	52,513,808	58,563,246	64,419,571	70,861,528
Use of Goods and Services	89,270,485	137,243,985	123,292,200	159,204,498	31,533,164	34,686,480	38,155,128
Acquisition of Non-Financial Assets	1,100,000	1,100,000	2,500,000	2,884,547			
Grants, transfers and subsidies	39,400,000	41,800,000	30,900,000	61,340,000			
Capital Expenditure	37,300,000	42,368,218	25,500,000	25,790,031	85,238,200	88,262,020	97,088,222
Acquisition of Non-Financial Assets	37,300,000	42,368,218	25,500,000	25,790,031	85,238,200	88,262,020	97,088,222
<b>Total Expenditure</b>	<b>215,222,448</b>	<b>275,016,138</b>	<b>234,706,008</b>	<b>301,732,884</b>	<b>175,334,610</b>	<b>187,368,071</b>	<b>206,104,878</b>

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## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 15: General Administration and support services	CSP 15.1: Administrative support service	177,922,448	232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656
	Compensation to Employees	48,151,963	52,503,935	52,513,808	52,513,808	58,563,246	64,419,571	70,861,528
	Use of Goods and Services	89,270,485	137,243,985	123,292,200	159,204,498	31,533,164	34,686,480	38,155,128
	Acquisition of Non-Financial Assets	1,100,000	1,100,000	2,500,000	2,884,547	-	-	-
	Grants, transfers and subsidies	39,400,000	41,800,000	30,900,000	61,340,000	-	-	-
CP 16: Cultural Promotion and Development	CSP 16.1: Cultural Promotion and Infrastructural Development	-	12,710,463	15,000,000	5,424,103	5,000,000	5,500,000	6,050,000
	Acquisition of Non-Financial Assets	-	12,710,463	15,000,000	5,424,103	5,000,000	5,500,000	6,050,000
CP 17: Child Care, Right and Protection	CSP 17.1: Rehabilitation and Custody	-	-	5,000,000	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	5,000,000	-	-	-	-
CP 18: Youth Empowerment and Development	CSP 18.1: Youth Enterprise and Empowerment	2,000,000	2,000,000	500,000	1,998,000	8,700,000	4,070,000	4,477,000
	Acquisition of Non-Financial Assets	2,000,000	2,000,000	500,000	1,998,000	8,700,000	4,070,000	4,477,000
CP 19: Promotion and Development of Sports	CSP 19.1: Sports Promotion and Infrastructural Development	30,300,000	17,192,600	5,000,000	16,887,928	71,538,200	78,692,020	86,561,222
	Acquisition of Non-Financial Assets	30,300,000	17,192,600	5,000,000	16,887,928	71,538,200	78,692,020	86,561,222
CP: Promotion and Development of Local Tourism in the County	CSP: Tourism Promotion and Structure Development	5,000,000	5,000,000	-	-	-	-	-
	Acquisition of Non-Financial Assets	5,000,000	5,000,000	-	-	-	-	-
CP: Social Services and Development to Vulnerable	CSP: Social Support Services	-	5,465,155	-	1,480,000	-	-	-
	Acquisition of Non-Financial Assets	-	5,465,155	-	1,480,000	-	-	-
<b>Total Vote</b>		<b>215,222,448</b>	<b>275,016,138</b>	<b>234,706,008</b>	<b>301,732,884</b>	<b>175,334,610</b>	<b>187,368,071</b>	<b>206,104,878</b>

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Date 30<sup>th</sup> April 2026

**I. Details of Staff Establishment by Organization Structure (Delivery Units)**

No.	Designation	J/G	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive	S	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Director Culture and Social Services	R	1	2,531,130	2,657,687	2,790,571
4	Director Gender	R	1	2,531,130	2,657,687	2,790,571
5	Director Sports	R	1	2,531,130	2,657,687	2,790,571
6	Director Tourism	R	1	2,531,130	2,657,687	2,790,571
7	Director Youth	R	1	2,531,130	2,657,687	2,790,571
8	Deputy Director Culture and social Services	Q	1	2,117,547	2,223,424	2,334,596
9	Deputy Director Gender	Q	1	2,117,547	2,223,424	2,334,596
10	Deputy Director Sports	Q	1	2,117,547	2,223,424	2,334,596
11	Deputy Director -Trade	Q	1	2,117,547	2,223,424	2,334,596
12	Deputy Director Youth	Q	1	2,117,547	2,223,424	2,334,596
13	Principal Sports Officer	N	1	1,712,436	1,798,058	1,887,961
14	Chief Community Development Officer	M	1	1,421,314	1,492,380	1,566,999
15	Office Administrator	L	1	1,179,450	1,238,423	1,300,344
16	Senior social Development Officer	L	1	1,170,139	1,228,646	1,290,078
17	Senior Tourism Officer	L	2	2,154,883	2,262,627	2,375,759
18	Assistant Community Development Officer I	K	2	1,965,761	2,064,049	2,167,252
19	Social Development Officer I	J	1	525,132	551,389	578,958
20	Assistant Social Development Officer III	H	10	5,317,264	5,583,127	5,862,284
21	Senior Sports Technician I	H	1	616,023	646,824	679,165
22	Ass.Record Mgmt III	G	4	1,609,614	1,690,095	1,774,599
23	Senior Clerical Officer	G	1	409,140	429,597	451,077
24	Social Development Assistant II	G	1	439,808	461,798	484,888
25	Senior Support Staff	D	1	404,469	424,692	445,927
	<b>Sub-Total</b>		<b>40</b>	<b>53,563,246</b>	<b>56,241,408</b>	<b>59,053,479</b>
	Temporary Employees			5,000,000	5,000,000	5,000,000
	<b>Grand Total</b>			<b>58,563,246</b>	<b>61,241,408</b>	<b>64,053,479</b>

Sign \_\_\_\_\_

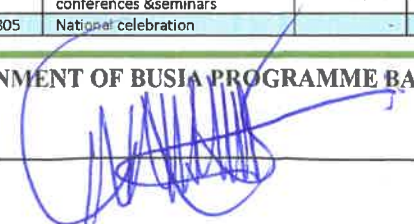


Date 30<sup>th</sup> April 2026

**Itemized recurrent**

5. Youth, Sports, Culture, Gender, Creative Arts and Social Services								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>	<b>52,503,935</b>	<b>52,513,808</b>	<b>52,513,808</b>	<b>58,563,246</b>	<b>64,419,571</b>	<b>70,861,528</b>
	<b>2110100</b>	<b>Basic salary+ Permanent Employees</b>	<b>31,754,784</b>	<b>31,122,744</b>	<b>31,122,744</b>	<b>37,172,182</b>	<b>40,889,400</b>	<b>44,978,340</b>
	2110101	Basic Salary civil services	31,754,784	31,122,744	31,122,744	37,172,182	40,889,400	44,978,340
	<b>2110200</b>	<b>Basic Wages - Temporary Employees</b>	<b>2,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
	2110202	Casual Labour - Others	2,000,000	3,000,000	3,000,000	5,000,000	5,500,000	6,050,000
	<b>2110300</b>	<b>Personal Allowance +Paid as Part of Salary</b>	<b>13,070,994</b>	<b>13,136,691</b>	<b>13,136,691</b>	<b>11,136,691</b>	<b>12,250,360</b>	<b>13,475,396</b>
	2110301	House Allowance	8,478,600	7,066,860	7,066,860	7,066,860	7,773,546	8,550,901
	2110314	Transport Allowance	3,998,784	2,952,000	2,952,000	2,952,000	3,247,200	3,571,920
	2110315	Extraneous Allowance	2,400	150,000	150,000	150,000	165,000	181,500
	2110320	Leave Allowance	591,210	583,287	583,287	583,287	641,615	705,777
	2110321	Administrative Allowance	-	2,384,544	2,384,544	384,544	422,998	465,298
	<b>2120100</b>	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>5,678,157</b>	<b>5,254,373</b>	<b>5,254,373</b>	<b>5,254,373</b>	<b>5,779,810</b>	<b>6,357,792</b>
	2120103	Employer contribution to staff Pension scheme	5,030,019	4,618,773	4,618,773	4,618,773	5,080,650	5,588,715
	2120103	Housing Levy	648,138	635,600	635,600	635,600	699,160	769,076
		<b>Use of Goods and Services</b>	<b>85,143,984</b>	<b>87,255,000</b>	<b>127,407,586</b>	<b>19,700,000</b>	<b>21,670,000</b>	<b>23,837,000</b>
	<b>2210100</b>	<b>Utilities Supplies and Services</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>
	2210101	Electricity Expenses	200,000	100,000	100,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges	-	-	-	-	-	-
	2210200	Communication Supplies and Services	270,484	250,000	-	200,000	220,000	242,000
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210202	Internet Connections	170,484	200,000	-	200,000	220,000	242,000
	2210203	Courier and Postal Services	100,000	50,000	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,400,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,400,000	500,000	500,000	1,000,000	1,100,000	1,210,000
	2210302	Accommodation + domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	1,000,000	-	2,000,000	2,200,000	2,420,000
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>3,600,000</b>	<b>1,700,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,600,000	200,000	-	500,000	550,000	605,000
	2210402	Accommodation + Foreign	500,000	-	-	500,000	550,000	605,000
	2210403	Daily Subsistence Allowances	1,500,000	1,500,000	-	-	-	-
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>100,000</b>	<b>1,100,000</b>	<b>457,792</b>	<b>400,000</b>	<b>440,000</b>	<b>484,000</b>
	2210502	Publishing and Printing Services	100,000	600,000	257,792	-	-	-
	2210503	Subscription to Newspapers	-	-	-	-	-	-
	2210504	advertising awareness	-	500,000	200,000	400,000	440,000	484,000
	<b>2210700</b>	<b>Training Expenses</b>	<b>700,000</b>	<b>1,200,000</b>	<b>6,751,630</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210701	Travel Allowance	500,000	1,000,000	1,300,000	-	-	-
	2210702	Accommodation	-	-	2,000,000	-	-	-
	2210703	Production and printing of training material	-	-	-	-	-	-
	2210704	Hire of training facilities and equipment	-	-	-	-	-	-
	2210711	Tuition fees	200,000	200,000	-	-	-	-
	2210799	Training Expenses + Other - stakeholder engagement	-	-	3,451,630	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>2,523,500</b>	<b>2,000,000</b>	<b>6,334,980</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,023,500	1,000,000	5,834,980	1,000,000	1,100,000	1,210,000
	2210802	Boards, committees, conferences & seminars	500,000	500,000	-	-	-	-
	2210805	National celebration	-	500,000	500,000	-	-	-

Sign



Date 30<sup>th</sup> April 2026

5. Youth, Sports, Culture, Gender, Creative Arts and Social Services								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211000	<b>Specialised Materials and Supplies</b>	-	1,000,000	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	1,000,000	-	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	2,700,000	2,000,000	995,900	1,600,000	1,760,000	1,936,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	700,000	1,000,000	-	800,000	880,000	968,000
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	2,000,000	1,000,000	995,900	800,000	880,000	968,000
	2211200	<b>Fuel Oil and Lubricants</b>	3,400,000	2,000,000	3,000,000	2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport	3,400,000	2,000,000	3,000,000	2,000,000	2,200,000	2,420,000
	2211300	<b>Other Operating Expenses</b>	69,450,000	73,250,000	107,236,440	9,500,000	10,450,000	11,495,000
	2211305	Contracted Guards and Cleaning Services	-	-	-	1,000,000	1,100,000	1,210,000
	2211399	Purchase of assistive devices for PLWDs	-	-	-	-	-	-
	2211399	Community Cultural festivals	-	-	5,500,000	-	-	-
	2211399	Support and Development of County teams	-	-	-	-	-	-
	2211399	Liquor administrative review committee and inter-agency collaboration	-	-	-	-	-	-
	2211399	Kenya and UNESCO celebrations	-	-	-	-	-	-
	2211399	Sporting activities-County tournament	7,500,000	6,000,000	6,000,000	-	-	-
	2211399	Youth Entrepreneurship and Employability Incubation programme	-	-	-	-	-	-
	2211399	Development of Policies and Strategic Plan	-	-	-	-	-	-
	2211399	Tourism Promotion (Miss Tourism and Local Boat Racing Competition)	-	-	-	-	-	-
	2211399	KICOSCA games	16,400,000	15,000,000	15,461,120	7,500,000	8,250,000	9,075,000
	2211399	Kenya Youth Intercounties Sports Association (KYISA)	-	-	-	-	-	-
	2211399	Purchase of sporting equipment	45,050,000	51,250,000	80,275,320	-	-	-
	2211399	Kenya Music Festivals	-	-	-	-	-	-
	2211399	Preparation of planning documents	500,000	1,000,000	-	1,000,000	1,100,000	1,210,000
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	600,000	1,050,000	2,030,844	900,000	990,000	1,089,000
	2220101	Maintenance Expenses + Motor Vehicles	600,000	1,050,000	2,030,844	900,000	990,000	1,089,000
	2220200	<b>Routine Maintenance + Other Assets</b>	200,000	105,000	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	200,000	105,000	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		<b>Grants and Transfers</b>						
	2640300	<b>Grants to Small Businesses, Cooperatives, and Self Employed</b>	41,800,000	30,900,000	61,340,000	-	-	-
	2640399	Grants to groups	41,800,000	30,900,000	61,340,000	-	-	-
		<b>Acquisition OF Non-Financial Assets</b>	1,100,000	1,700,000	2,884,547	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	1,100,000	1,700,000	2,884,547	-	-	-
	3111001	Purchase of Office Furniture and Fittings	500,000	700,000	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	600,000	1,000,000	2,884,547	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	180,547,919	172,368,808	244,145,941	78,263,246	86,089,571	94,698,528
Sports		Use of Goods and Services	17,600,000	7,137,200	11,156,912	1,500,000	1,650,000	1,815,000

Sign



Date 30<sup>th</sup> April 2026

5. Youth, Sports, Culture, Gender, Creative Arts and Social Services								
DEPARTMENT	EFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,400,000	1,260,000	560,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	210,000	210,000	-	-	-
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	900,000	1,050,000	350,000	-	-	-
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	900,000	1,000,000	-	-	-	-
	2210403	Daily Subsistence Allowances	900,000	1,000,000	-	-	-	-
	2211100	Office and General Supplies and Services		1,877,200	-	-	-	-
	2211103	Sanitary and cleaning materials,		1,877,200	-	-	-	-
	2211300	Other Operating Expenses	15,300,000	3,000,000	10,596,912	1,500,000	1,650,000	1,815,000
	2211310	Provision of Consultancy services- policy document	3,500,000	-	3,345,000	-	-	-
	2211399	Support and Development of County Teams	-	500,000	-	-	-	-
	2211399	EALASCA games	8,300,000	-	2,003,112	-	-	-
	2211399	KYISA	3,500,000	2,000,000	2,000,000	1,500,000	1,650,000	1,815,000
	2211399	Purchase of Sporting Equipment	-	500,000	3,248,800	-	-	-
		<b>SUB TOTAL</b>	<b>17,600,000</b>	<b>7,137,200</b>	<b>11,156,912</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
<b>Culture and Social Services</b>		<b>Use of Goods and Services</b>	<b>10,200,000</b>	<b>10,100,000</b>	<b>5,400,000</b>	<b>500,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,400,000	1,100,000	400,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	300,000	150,000	-	-	-
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	900,000	800,000	250,000	-	-	-
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	1,300,000	500,000	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	-	-	-	-	-
	2210402	Accommodation + Foreign	1,000,000	-	-	-	-	-
	2210403	Daily Subsistence Allowances	-	500,000	-	-	-	-
	2210800	Hospitality Supplies and Services	1,000,000	1,500,000	4,500,000	5,500,000	6,050,000	6,655,000
	2210805	National Celebrations (Community cultural festivals and boat racing)	1,000,000	1,500,000	4,500,000	5,500,000	6,050,000	6,655,000
	2211300	Other Operating Expenses	6,500,000	7,000,000	500,000	-	-	-
	2211310	Provision of Consultancy services- Busia County Culture and Heritage Policy Development	-	2,000,000	-	-	-	-
	2211399	Community Cultural Festivals	4,000,000	4,000,000	-	-	-	-
	2211399	Purchase of assistive Devices for PWDs	1,000,000	1,000,000	500,000	-	-	-
	2211399	Community Sensitization and Stakeholder engagement on child protection	500,000	-	-	-	-	-
	2211399	Support to Vulnerable Groups	1,000,000	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>10,200,000</b>	<b>10,100,000</b>	<b>5,400,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>
<b>Youth Affairs</b>		<b>Use of Goods and Services</b>	<b>10,600,001</b>	<b>7,300,000</b>	<b>9,940,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,000,000	1,300,000	2,500,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	300,000	1,200,000	-	-	-
	2210303	Daily Subsistence Allowances	700,000	1,000,000	1,300,000	-	-	-
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	2,000,000	500,000	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	-	-	-	-	-
	2210402	Accommodation + Foreign	500,000	-	-	-	-	-
	2210403	Daily Subsistence Allowances	500,000	500,000	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026



5. Youth, Sports, Culture, Gender, Creative Arts and Social Services								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211300	<b>Other Operating Expenses</b>	9,600,001	5,500,000	7,440,000	2,500,000	2,750,000	3,025,000
	2203010	Contracted Professional Services			2,000,000	-	-	-
	2211399	Youth Mentorship and Entrepreneurship and Business	1,000,000	1,250,000	1,350,000	500,000	550,000	605,000
	2211399	Celebration of youth international days	1,600,001	1,250,000	500,000	1,000,000	1,100,000	1,210,000
	2211399	Development of youth policy	3,000,000	-	2,990,000	-	-	-
	2211399	County Youth Talent Search and Entrepreneurship	2,000,000	2,000,000	600,000	500,000	550,000	605,000
	2211399	Training and Capacity Building of Youth Leader and Association	2,000,000	1,000,000	-	500,000	550,000	605,000
		<b>SUB TOTAL</b>	<b>10,600,001</b>	<b>7,300,000</b>	<b>9,940,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
Tourism		<b>Use of Goods and Services</b>	<b>7,500,000</b>	<b>5,500,000</b>	<b>3,300,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,400,000</b>	<b>1,000,000</b>	<b>300,000</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	300,000	100,000	-	-	-
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	900,000	700,000	200,000	-	-	-
	2211300	<b>Other Operating Expenses</b>	<b>6,100,000</b>	<b>4,500,000</b>	<b>3,000,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
	2211399	Miss Tourism	3,000,000	3,000,000	1,000,000	-	-	-
	2211399	Mapping and Documenting of Tourism sites and hotels	1,500,000	-	-	-	-	-
	2211399	Tourism Promotion and Marketing(wildlife marathon)	600,000	1,500,000	-	-	-	-
	2211399	Tourism Promotion and Marketing(Tourism Craft Expo)			800,000	-	-	-
	2211399	Stakeholders Engagement	1,000,000	-	1,200,000	500,000	550,000	605,000
		<b>SUB TOTAL</b>	<b>7,500,000</b>	<b>5,500,000</b>	<b>3,300,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
Gender		<b>Use of Goods and Services</b>	<b>6,200,000</b>	<b>6,000,000</b>	<b>2,000,000</b>	<b>1,833,164</b>	<b>2,016,480</b>	<b>2,218,128</b>
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>500,000</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	300,000	200,000	-	-	-
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	700,000	1,200,000	300,000	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	<b>2,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>1,833,164</b>	<b>2,016,480</b>	<b>2,218,128</b>
	2210805	National Celebrations	2,000,000	3,000,000	1,000,000	1,833,164	2,016,480	2,218,128
	2211300	<b>Other Operating Expenses</b>	<b>3,200,000</b>	<b>1,500,000</b>	<b>500,000</b>	-	-	-
	2211329	Policy and Programmes on Gender Violence	600,000	-	-	-	-	-
	2211399	Gender Mainstreaming	1,000,000	-	-	-	-	-
	2211399	Affirmative Action Development and Management	1,000,000	1,000,000	-	-	-	-
	2211399	Gender Policy Development and Management	600,000	500,000	500,000	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	-	<b>800,000</b>	-	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	<b>800,000</b>	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	800,000	-	-	-	-
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>6,200,000</b>	<b>6,800,000</b>	<b>2,000,000</b>	<b>1,833,164</b>	<b>2,016,480</b>	<b>2,218,128</b>
		Gross Expenditure ... Kshs..	232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656
		Compensation to Employees	52,503,935	52,513,808	52,513,808	58,563,246	64,419,571	70,861,528
		Use of Goods and Services	137,243,985	123,292,200	159,204,498	31,533,164	34,686,480	38,155,128
		Acquisition of Non-Financial Assets	1,100,000	2,500,000	2,884,547	-	-	-
		Grants and Transfers	41,800,000	30,900,000	61,340,000	-	-	-

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5. Youth, Sports, Culture, Gender, Creative Arts and Social Services									
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES		
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	
			232,647,920	209,206,008	275,942,853	90,096,410	99,106,051	109,016,656	

### Itemized development

5. Department of Youth, Sports, Culture, Gender, Creative Arts and Social Services									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Culture Promotion and Development</b>									
Cultural Promotion and Infrastructural Development	3110202	Completion of Kakapel Cultural Centre	Ongoing	10,882,673	10,000,000	5,424,103	5,000,000	5,500,000	6,050,000
	3110202	Construction of Busia County Library-Phase 1	new	-	5,000,000	-	-	-	-
	3110504	Fencing of Teso South cultural centre	New	1,827,790	-	-	-	-	-
<b>Sub Total</b>				<b>12,710,463</b>	<b>15,000,000</b>	<b>5,424,103</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
<b>Programme: Child Care, Right and Protection</b>									
Rehabilitation and Custody	3110202	Completion of Child Protection Centres	Ongoing	-	5,000,000	-	-	-	-
<b>Sub Total</b>				<b>-</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Programme: Youth Empowerment and Development.</b>									
Youth Enterprise and Empowerment	3110901	Equipping of youth Empowerment centers- Nambale	ongoing	-	-	1,498,000	700,000	770,000	847,000
	3110302	Refurbishment of Youth Empowerment Centre	Ongoing	2,000,000	500,000	500,000	3,000,000	3,300,000	3,630,000
	3111009	Construction of Busia Youth empowerment Center					5,000,000	5,500,000	6,050,000
<b>Sub Total</b>				<b>2,000,000</b>	<b>500,000</b>	<b>1,998,000</b>	<b>8,700,000</b>	<b>4,070,000</b>	<b>4,477,000</b>
<b>Programme: Promotion and Development of sports.</b>									
Sports Promotion and Infrastructural Development	3110504	Construction of Sports Complex phase 1-Malaba	New	15,000,000	-	14,844,778	-	-	-
	3110399	Refurbishment of Busia County Stadium	ongoing	-	5,000,000	2,043,150	-	-	-
	3111009	Sporting Equipment	New	2,192,600	-	-	71,538,200	78,692,020	86,561,222
<b>Sub Total</b>				<b>17,192,600</b>	<b>5,000,000</b>	<b>16,887,928</b>	<b>71,538,200</b>	<b>78,692,020</b>	<b>86,561,222</b>
<b>Programme Name: Promotion and Development of Local Tourism in the County</b>									
Tourism Promotion and Structure Development	3110504	Construction of cottages and homestay phase 1	New	5,000,000	-	-	-	-	-
<b>Sub Total</b>				<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Programme: Social Services and Development to Vulnerable</b>									
Social Support Services	3110901	Equipping and Operationalization of Malaba and Port Victoria Social Hall	ongoing	-	-	-	-	-	-
			Ongoing	5,465,155	-	1,480,000	-	-	-
<b>Sub Total</b>				<b>5,465,155</b>	<b>-</b>	<b>1,480,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>42,368,218</b>	<b>25,500,000</b>	<b>25,790,031</b>	<b>85,238,200</b>	<b>88,262,020</b>	<b>97,088,222</b>

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## **6. Department of Transport, Roads and Public Works**

### **A. Vision**

To develop quality, reliable, sustainable & resilient infrastructure and provide access to safe affordable public transport systems.

### **B. Mission**

To expand public transport and build infrastructure with special attention to the needs of women, children and people with disability through the production of appropriate designs and increase investment.

### **C. Performance Overview and Rationale for Funding**

#### **Brief Description of Mandate**

The department is made up of three directorates namely: Transport, Roads, and Public Works. Its mandate is to provide an enabling environment for investment in the county and sustain standard road networks and public infrastructure. Further, the department gives technical and supervisory assistance to other departments in project implementation. The priority focus of the department is the development and maintenance of county road infrastructure, road safety campaigns, building works, and public transport and safety.

#### **Expenditure Trends**

In the year 2022/2023 the department was allocated Kshs. 566M and managed to absorb Kshs. 454M which translates to an absorption rate of 80%.

In the FY 2023/2024 the total allocation was Kshs. 772M, and Kshs. 687M was absorbed translating to 89%. In the year 2024/2025 the allocation was Kshs. 909M and absorbed Kshs. 868M which is 95.5% absorption as indicated in the County Budget Review and Outlook Paper (CBROP).

#### **Key achievements**

In the year 2022/2023, the department reconstructed Bubamba and Sidokho timber culvert. Access culverts within Busia Municipality were constructed too. The Agricultural Mechanization Unit at Bumala was Fenced and graded. 130.7 kms of roads were graded and graveled. Among these roads include Shepe – Okatikok road, Oshia market road, Ndekewe –



Sidokho road, Abiri road, Mzee Emuria road, Muruka -Mung'abo road, Odekure – Koteko road and Kholokhongo road among others.

**In the year 2023/2024**, A total of 170 projects from various client departments were documented, under the public works directorate. Out of these, approximately 40% were successfully tendered and are in the implementation phase. The major projects documented include: Construction of county aggregation industrial park, proposed construction of the export processing zone at Nasewa, construction of designated parking slots in Busia municipality, construction of Economic stimulus programme markets in Busia County.

Under machine hire and routine maintenance programme; the directorate maintained approximately 173 km of roads to gravel standards and installation of pipe culverts across the 35 wards. 100 of these were implemented using the county owned machines.

A total of 12 box culverts were initiated; 3 of which are complete, namely Musirira box culvert, Kabura box culvert and access culverts within Busia municipality. A building material testing laboratory is being constructed. This is a game changer as residents of Busia will be saved the hustle of traveling to Bungoma or Kisumu. This will also generate revenue for the county of Busia as neighboring counties like Siaya will be served here. A major storm water management system was developed within Busia town.

The directorate of roads managed to upgrade the following roads to bitumen standards to facilitate all weather access to key areas of socio-economic importance; Adungosi police station Road 0.78 km, Khunyangu hospital access road 0.628 km, Lukolis Market access road 0.16 km, Nambale market access road 0.46 km giving a total of 2.028 km and Kocholia Market access road 0.30 km to cabro standards.

**In the year 2024/2025**, the Directorate of Roads did routine maintenance of a total of 786.21 km of roads in various sub-counties, and opened, a total of 170.28 km of new roads, using the County Roads Infrastructure Improvement Programme (CRIIP). In addition, the department completed the upgrading of the C778 Bukiri-Takhumba-Mumbaka 6.0 km road to bitumen standards.

The Directorate of Public Works documented a total of 215 projects from various client departments. Out of these, approximately 162 projects (75%) were successfully tendered and

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implemented. Under in-house programmes, it initiated six (6) projects. Out of these projects, 4 are successfully completed and now in use namely, Kalararan and Namboboto-Nambuku culverts, Okello Bukeke box culvert and construction of Bukhayo west ward office, 3 ongoing; Sidukhumi, Karekipi-Kakoli and Agonget phase II box culvert and 1 terminated project; Haika canal.

The Directorate of Transport and Fleet Management equipped the Mechanical Fabrication Workshop and did the routine maintenance of Road Construction Equipment and farm tractors. One utility boat was procured, and four (4) boats were repaired. It also supported other departments with motor vehicles, including pre- and post-maintenance inspections. Technical assistance in the preparation of specifications for the acquisition of motor vehicles, machines, equipment and plants and pre-delivery inspection

#### **Constraints and challenges in Budget Implementation**

- Critical vacancies in technical cadres e.g., surveyor, GIS Officer, etc.
- Premature failure of gravel roads caused by unregulated axle loads from heavy transporters e. g cane transporters and building material transporters.
- Structural undermining of roads and culverts due to illegal roadside sand harvesting, resulting in costly emergency repairs.
- Aging construction fleet characterized by high maintenance costs and frequent operational downtime.
- Litigation issues on road reserve-related disputes that stall or delay projects.
- Inadequate dedicated vehicles for field work, hindering supervisory work.
- Low uptake of advertised projects due to pending and unpaid bills leading to supplier apathy



### **Lesson Learnt and Recommendations.**

- **Leveraging on technology:** The department proposes to equip technical staff in the directorate with Computer Aided Design skills and adapt computer-aided design (CAD) software such as AutoCAD & Civil 3D for design, documentation of roads and development of quantities.
- **Human resource management and development:** The department will endeavour to implement an organizational structure and authorized establishment to achieve the desired staffing levels with a clear reporting structure.
- **Client department representation in design Process:** Going forward, the plan is to invite client department representatives to participate in the design process with an aim to improve the quality of designs. This collaborative approach will ensure that designs meet client requirements and expectations.
- **Standard design templates and cost estimates:** Developing standard design templates and cost estimates will help to prevent under-budgeting of projects. This systematic approach will also provide a reliable basis for budgeting, enhancing financial planning and project feasibility.
- The Department seeks to establish a revolving fund for mechanical and transport functions to assist in the timely maintenance of the equipment and acquisition of new fleets and equipment.

### **The key priority areas in the medium term will be;**

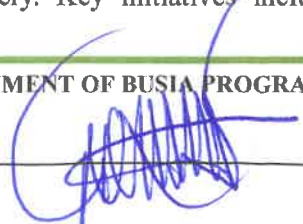
- Routine Maintenance of County Roads
- Upgrading of County Roads to Bitumen standards
- Construction of minor and major drainage (Bridges & Box Culverts) Countywide.
- Emergency roads and public works, road and water safety campaign programme, construction and equipping of material laboratory
- Maintenance of county machinery and equipment

### **Major services /outputs to be provided in the FY 2026/2027 – 2027/2028 MTEF and link to CIDP, ADP and CFSP**

#### **i. Key Outputs**

The county is enhancing its transport infrastructure to boost connectivity, economic growth, and service delivery. Key initiatives include upgrading roads to bitumen standards for

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durability and safety, constructing comprehensive road drainage networks to prevent damage, and building bridges and box culverts to ensure year-round access. These efforts aim to create a modern, resilient, and efficient road network that supports trade, agriculture, and improved quality of life for residents.

## ii. Linkage with CIDP, ADP and CFSP

The programmes to be funded in the budget estimates 2026/2027 are drawn from the CIDP 2023-2027 and ADP 2025/2026 and adheres to the ceilings set in the CFSP 2026/2027.

### D. Strategic Objectives

#### CP 20: General administration support services

To facilitate the coordination of programs within the department

#### CP 21: Road Network

To increase road network across the county.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.1,746,392,482**. For the FY 2026/27, **Ksh.528,588,061** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.579,906,867** and **Ksh.637,897,554** respectively.

### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and support services	Administrative Support Services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%



Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
Road Network	Road infrastructure development	To increase road network	Increased road network	Kilometers of roads upgraded to bitumen standards and Cabros	Number of Kilometers of roads upgraded to bitumen standards	2	2	2	2
				Box culverts and bridges constructed	Number of box culverts and bridges constructed	11	8	10	12
				Road Construction Equipments maintained	No. of Road Construction Equipments maintained	10	10	10	10
				Kilometers of Earth and gravel roads Maintained	Number of Kilometers of Earth and gravel roads Maintained	350	450	500	500
Alternative Transport Infrastructure Development	Alternative transport development	To increase Transport Network	Increased Transport Network	Water ways established	Number of Kilometers of water ways established	0.3	0	0.8	1

#### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 20: General Administration and support services	CSP 20.1: Administrative support service	157,697,446	156,172,152	166,747,473	157,690,033	144,714,796	159,186,276	175,104,903
CP 21: Road Network	CSP 21.1: Road Infrastructure Development	514,900,000	725,245,531	480,550,000	765,849,208	383,873,265	422,260,592	464,486,651
CP : Alternative Transport Infrastructure Development	CSP Alternative Transport Development	5,000,000	9,200,000	8,000,000	9,989,384	-	-	-
CP : Building Infrastructure Development	CSP : Standardization of Construction Materials	-	4,000,000	3,500,000	4,321,964	-	-	-
	CSP: Mechanical and Fabrication Workshop	9,700,000	15,296,480	-	5,927,140	-	-	-
CP : Road Maintenance Fuel Levy			-	129,808,891	-	-	-	-
<b>Total Vote</b>		<b>687,297,446</b>	<b>909,914,163</b>	<b>788,606,364</b>	<b>943,777,729</b>	<b>528,588,061</b>	<b>581,446,867</b>	<b>639,591,554</b>

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## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>157,697,446</b>	<b>156,172,152</b>	<b>166,747,473</b>	<b>157,690,033</b>	<b>144,714,796</b>	<b>159,186,276</b>	<b>175,104,903</b>
Compensation to Employees	90,476,188	81,490,684	83,555,152	83,555,152	68,548,614	75,403,475	82,943,823
Use of Goods and Services	64,703,920	73,743,085	60,495,531	51,790,669	74,766,182	82,242,800	90,467,080
Acquisition of Non-Financial Assets	2,517,338	938,383	22,696,790	22,344,212	1,400,000	1,540,000	1,694,000
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>529,600,000</b>	<b>753,742,011</b>	<b>492,050,000</b>	<b>786,087,696</b>	<b>383,873,265</b>	<b>422,260,592</b>	<b>464,486,651</b>
Acquisition of Non-Financial Assets	529,600,000	753,742,011	492,050,000	786,087,696	383,873,265	422,260,592	464,486,651
<b>Total Expenditure</b>	<b>687,297,446</b>	<b>909,914,163</b>	<b>658,797,473</b>	<b>943,777,729</b>	<b>528,588,061</b>	<b>581,446,867</b>	<b>639,591,554</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
Transport, Roads and Public Works	CP 20: General Administration and support services	CSP 20.1: Administrative support service	157,697,446	156,172,152	166,747,473	157,690,033	144,714,796	159,186,276	175,104,903
		Compensation to Employees	90,476,188	81,490,684	83,555,152	83,555,152	68,548,614	75,403,475	82,943,823
		Use of Goods and Services	64,703,920	73,743,085	60,495,531	51,790,669	74,766,182	82,242,800	90,467,080
		Acquisition of Non-Financial Assets	2,517,338	938,383	22,696,790	22,344,212	1,400,000	1,540,000	1,694,000
	CP 21: Road Network	CSP 21.1: Road Infrastructure Development	514,900,000	725,245,531	480,550,000	765,849,208	383,873,265	422,260,592	464,486,651
		Acquisition of Non-Financial Assets	514,900,000	725,245,531	480,550,000	765,849,208	383,873,265	422,260,592	464,486,651
	CP: Alternative Transport Infrastructure Development	CSP: Alternative Transport Development	5,000,000	9,200,000	8,000,000	9,989,384	-	-	-
		Acquisition of Non-Financial Assets	5,000,000	9,200,000	8,000,000	9,989,384	-	-	-
	CP: Building Infrastructure Development	CSP: Standardization of Construction Materials	-	4,000,000	3,500,000	4,321,964	-	-	-
		Acquisition of Non-Financial Assets	-	4,000,000	3,500,000	4,321,964	-	-	-
		CSP: Mechanical and Fabrication Workshop	9,700,000	15,296,480	-	5,927,140	-	-	-
	CP: Road Maintenance Fuel Levy	Acquisition of Non-Financial Assets	9,700,000	15,296,480	-	5,927,140	-	-	-
		Acquisition of Non-Financial Assets	-	-	129,808,891	-	-	-	-
	<b>Total Vote</b>		<b>687,297,446</b>	<b>909,914,163</b>	<b>658,797,473</b>	<b>943,777,729</b>	<b>528,588,061</b>	<b>581,446,867</b>	<b>639,591,554</b>

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**I. Details of Staff Establishment by Organization Structure (Delivery Units)**

No.	Designation	Job Group	Staff No.	FY	Projection	Projection
				2026/2027	2027/2028	2028/2029
1	Member - County Executive Committee	8	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Director public works	R	1	2,533,110	2,659,766	2,792,754
4	Deputy director public works	Q	1	2,119,527	2,225,503	2,336,779
5	Deputy director Roads	Q	1	2,110,023	2,215,524	2,326,300
6	Principal Supt. Engineer (Roads)	Q	1	2,123,149	2,229,306	2,340,772
7	Administrative Officer [1]	L	1	1,286,415	1,350,736	1,418,273
8	Engineer I (Electrical BS)	L	1	1,295,919	1,360,715	1,428,751
9	Assistant Engineer II (Roads)	K	1	883,645	927,827	974,219
10	Assistant Engineer II Mechanical	K	3	2,850,937	2,993,484	3,143,158
11	Senior Superintendent [Building Services]	K	1	796,248	836,060	877,863
12	Senior Superintendent Building	K	3	2,851,363	2,993,931	3,143,628
13	Driver	J	1	600,424	630,445	661,967
14	Architectural Assistant [3]	H	2	1,012,759	1,063,397	1,116,567
15	Building Works Inspector [1]	H	1	1,187,630	1,247,012	1,309,362
16	Chief Driver	H	2	1,291,624	1,356,205	1,424,015
17	Chief Inspector Roads	H	4	2,676,764	2,810,602	2,951,132
18	Inspector Roads (Office Administrative Officer 2)	H	2	1,212,759	1,273,397	1,337,067
19	Chief Driver	H	1	571,076	599,630	629,611
20	Officer Administrative (Draftsman)	H	1	666,815	700,156	735,164
21	Quantity Surveyor Assistant [3]	H	2	1,212,759	1,273,397	1,337,067
22	Superintendent (Building Services)	H	4	3,096,137	3,250,944	3,413,491
23	Superintendent (Roads)	H	1	666,815	700,156	735,164
24	Clerical Officer [1] - General Office Service	G	1	588,387	617,806	648,697
25	Inspector [2]	G	1	534,450	561,173	589,231
26	Senior Driver	G	4	2,018,675	2,119,609	2,225,589
27	Driver [1]	F	2	1,512,711	1,588,347	1,667,764
28	Fireman [2]	F	1	451,965	474,563	498,291
29	Artisan Mechanical I	E	1	401,679	421,763	442,851
30	Driver (Plant Operator I)	E	3	1,224,045	1,285,247	1,349,510
31	Driver [2]	E	6	3,644,807	3,827,047	4,018,400
32	Driver [2]	E	2	803,361	843,529	885,706
33	Inspector (Mechanical Services)	E	1	401,679	421,763	442,851
34	Inspector III	E	1	401,679	421,763	442,851
35	Plant Operator I	E	3	1,233,549	1,295,226	1,359,988
36	Senior Driver [2]	E	3	2,023,909	2,125,104	2,231,360
37	Senior Plant Operator	E	4	2,051,448	2,154,020	2,261,721
38	Cleaning Supervisor IIA	E	1	411,183	431,742	453,329
39	Driver [3]	D	5	2,905,295	3,050,560	3,203,088
40	Driver [1]	C	1	856,766	899,604	944,585
	<b>Sub-Total</b>		<b>78</b>	<b>65,905,914</b>	<b>69,201,210</b>	<b>72,661,270</b>
	Temporary Employees			2,642,700	2,642,700	2,642,700
	<b>Grand Total</b>			<b>68,548,614</b>	<b>71,843,910</b>	<b>75,303,970</b>

Sign



Date 30<sup>th</sup> April 2026

**Itemized recurrent**

6. Transport, Roads and Public Works								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Headquarters		<b>Compensation to Employees</b>	<b>81,490,684</b>	<b>83,555,152</b>	<b>83,555,152</b>	<b>68,548,614</b>	<b>75,403,475</b>	<b>82,943,823</b>
	2110100	<b>Basic salary+ Permanent Employees</b>	<b>50,816,844</b>	<b>52,881,312</b>	<b>52,881,312</b>	<b>37,874,774</b>	<b>41,662,251</b>	<b>45,828,477</b>
	2110101	Basic Salary civil services	50,816,844	52,881,312	52,881,312	37,874,774	41,662,251	45,828,477
	2110200	<b>Basic Wages - Temporary Employees</b>	<b>2,642,701</b>	<b>2,642,700</b>	<b>2,642,700</b>	<b>2,642,700</b>	<b>2,906,970</b>	<b>3,197,667</b>
	2110202	Casual Labour - Others	2,642,701	2,642,700	2,642,700	2,642,700	2,906,970	3,197,667
	2110300	<b>Personal Allowance +Paid as Part of Salary</b>	<b>18,464,616</b>	<b>18,464,615</b>	<b>18,464,615</b>	<b>18,464,615</b>	<b>20,311,077</b>	<b>22,342,184</b>
	2110301	House Allowance	10,700,880	10,700,880	10,700,880	10,700,880	11,770,968	12,948,065
	2110314	Transport Allowance	6,530,784	6,530,784	6,530,784	6,530,784	7,183,862	7,902,249
	2110315	Extraneous Allowance	388,800	388,800	388,800	388,800	427,680	470,448
	2110320	Leave Allowance	844,152	844,151	844,151	844,151	928,566	1,021,423
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>9,566,523</b>	<b>9,566,525</b>	<b>9,566,525</b>	<b>9,566,525</b>	<b>10,523,178</b>	<b>11,575,495</b>
	2120103	Pension	8,393,802	8,393,802	8,393,802	8,393,802	9,233,182	10,156,500
	2120103	Housing Levy	1,172,721	1,172,723	1,172,723	1,172,723	1,289,995	1,418,995
		<b>Use of Goods and Services</b>	<b>50,997,205</b>	<b>31,312,875</b>	<b>39,461,768</b>	<b>13,011,285</b>	<b>14,312,414</b>	<b>15,743,655</b>
	2210100	<b>Utilities Supplies and Services</b>	<b>191,860</b>	<b>391,860</b>	<b>128,960</b>	<b>51,860</b>	<b>57,046</b>	<b>62,751</b>
	2210101	Electricity Expenses	162,900	262,900	-	22,900	25,190	27,709
	2210102	Water and Sewerage charges	28,960	128,960	128,960	28,960	31,856	35,042
	2210200	<b>Communication Supplies and Services</b>	<b>100,342</b>	<b>100,342</b>	<b>-</b>	<b>20,342</b>	<b>22,376</b>	<b>24,614</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services all	100,342	100,342	-	20,342	22,376	24,614
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>3,250,854</b>	<b>5,969,854</b>	<b>2,375,344</b>	<b>1,300,000</b>	<b>1,430,000</b>	<b>1,573,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,200,000	1,819,000	1,224,490	500,000	550,000	605,000
	2210302	Accommodation +domestic	1,000,000	2,000,000	500,000	500,000	550,000	605,000
	2210303	Daily Subsistence Allowances	1,050,854	2,150,854	650,854	300,000	330,000	363,000
	2210500	<b>Printing , Advertising and Information Supplies and Services</b>	<b>598,800</b>	<b>898,800</b>	<b>460,280</b>	<b>330,000</b>	<b>363,000</b>	<b>399,300</b>
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	80,000	80,000	-	30,000	33,000	36,300
	2210504	advertising awareness	518,800	818,800	460,280	300,000	330,000	363,000
	2210700	<b>Training Expenses</b>	<b>2,921,043</b>	<b>4,672,043</b>	<b>4,472,043</b>	<b>1,060,877</b>	<b>1,166,965</b>	<b>1,283,661</b>
	2210708	Trainer allowance	910,877	1,160,877	1,460,877	460,877	506,965	557,661
	2210710	Accommodation	1,000,500	2,000,500	2,500,500	300,000	330,000	363,000
	2210711	Tuition fees	1,009,666	1,510,666	510,666	300,000	330,000	363,000
	2210800	<b>Hospitality Supplies and Services</b>	<b>3,739,647</b>	<b>1,819,222</b>	<b>3,595,427</b>	<b>319,222</b>	<b>351,144</b>	<b>386,259</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,739,647	1,819,222	3,595,427	319,222	351,144	386,259
	2211000	<b>Specialised Materials and Supplies</b>	<b>-</b>	<b>301,900</b>	<b>2,571,000</b>	<b>301,900</b>	<b>332,090</b>	<b>365,299</b>
	2211016	Purchase of Uniforms and Clothing + Staff	-	301,900	2,571,000	301,900	332,090	365,299
	2211100	<b>Office and General Supplies and Services</b>	<b>7,281,314</b>	<b>2,568,355</b>	<b>10,297,787</b>	<b>2,967,555</b>	<b>3,264,311</b>	<b>3,590,742</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,836,858	1,436,900	3,198,283	1,336,700	1,470,370	1,617,407
	2211102	Supplies and Accessories for Computers and Printers	1,243,725	680,555	2,999,784	1,279,955	1,407,951	1,548,746
	2211103	Sanitary and cleaning materials,	4,200,731	450,900	4,099,720	350,900	385,990	424,589
	2211200	<b>Fuel Oil and Lubricants</b>	<b>22,179,900</b>	<b>2,178,900</b>	<b>4,780,700</b>	<b>400,000</b>	<b>440,000</b>	<b>484,000</b>
	2211201	Refined Fuels and Lubricants for Transport	22,179,900	2,178,900	4,780,700	400,000	440,000	484,000
	2211300	<b>Other Operating Expenses</b>	<b>6,469,755</b>	<b>9,910,639</b>	<b>6,461,923</b>	<b>5,758,569</b>	<b>6,334,426</b>	<b>6,967,868</b>
	2211305	Contracted Guards and Cleaning Services	1,712,086	2,052,070	2,171,332	4,000,000	4,400,000	4,840,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,060	500,060	200,060	300,060	330,066	363,073
	2211310	Contracted Professional Services	-	300,000	-	300,000	330,000	363,000
	2211399	Monitoring of county roads/projects	1,367,078	1,867,078	-	367,078	403,786	444,164
	2211399	Bill of Quantities Development	3,090,531	4,090,531	4,090,531	590,531	649,584	714,543
	2211399	Policy development	-	1,100,900	-	200,900	220,990	243,089
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>4,263,690</b>	<b>2,500,960</b>	<b>4,318,304</b>	<b>500,960</b>	<b>551,056</b>	<b>606,162</b>

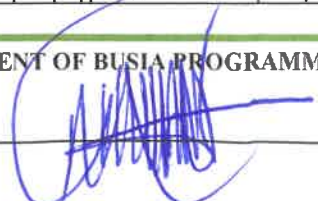
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Date 30<sup>th</sup> April 2026

6. Transport, Roads and Public Works								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2220101	Maintenance Expenses + Motor Vehicles	4,263,690	2,500,960	4,318,304	500,960	551,056	606,162
		<b>Acquisition OF Non-Financial Assets</b>	<b>938,383</b>	<b>1,800,000</b>	<b>638,600</b>	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	938,383	1,800,000	638,600	-	-	-
	3111001	Purchase of Office Furniture and Fittings	617,835	300,000	638,600	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	320,548	1,500,000	-	-	-	-
		<b>Gross Expenditure ... Kshs.</b>	<b>133,426,272</b>	<b>116,668,027</b>	<b>123,655,520</b>	<b>81,559,899</b>	<b>89,715,889</b>	<b>98,687,478</b>
<b>Roads</b>		<b>Use of Goods and Services</b>	<b>9,992,010</b>	<b>10,993,810</b>	<b>3,268,527</b>	<b>4,118,520</b>	<b>4,530,372</b>	<b>4,983,409</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,727,353	3,927,353	927,353	1,527,353	1,680,088	1,848,097
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	503,450	903,450	303,450	503,450	553,795	609,175
	2210302	Accommodation +domestic	503,890	1,203,890	303,890	503,890	554,279	609,707
	2210303	Daily Subsistence Allowances	720,013	1,820,013	320,013	520,013	572,014	629,216
	2210800	<b>Hospitality Supplies and Services</b>	<b>764,416</b>	<b>764,416</b>	<b>340,933</b>	<b>564,416</b>	<b>620,858</b>	<b>682,943</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	764,416	764,416	340,933	564,416	620,858	682,943
	2211000	<b>Specialised Materials and Supplies</b>	<b>2,000,000</b>	<b>450,900</b>	-	<b>250,900</b>	<b>275,990</b>	<b>303,589</b>
	2211016	Purchase of Uniforms and Clothing + Staff	2,000,000	450,900	-	250,900	275,990	303,589
	2211100	<b>Office and General Supplies and Services</b>	<b>2,504,780</b>	<b>1,504,780</b>	<b>304,780</b>	<b>429,490</b>	<b>472,439</b>	<b>519,683</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,504,780	1,504,780	304,780	429,490	472,439	519,683
	2211200	<b>Fuel Oil and Lubricants</b>	<b>1,510,900</b>	<b>2,510,900</b>	<b>1,010,900</b>	<b>510,900</b>	<b>561,990</b>	<b>618,189</b>
	2211201	Refined Fuels and Lubricants for Transport transport-In house for maintenance of County roads	1,510,900	2,510,900	1,010,900	510,900	561,990	618,189
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>1,484,561</b>	<b>1,584,561</b>	<b>684,561</b>	<b>584,561</b>	<b>643,017</b>	<b>707,319</b>
	2220101	Maintenance Expenses + Motor Vehicles	1,484,561	1,584,561	684,561	584,561	643,017	707,319
	2220200	<b>Routine Maintenance + Other Assets</b>	-	<b>250,900</b>	-	<b>250,900</b>	<b>275,990</b>	<b>303,589</b>
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	250,900	-	250,900	275,990	303,589
		<b>Acquisition OF Non-Financial Assets</b>	-	-	<b>4,075,100</b>	<b>1,400,000</b>	<b>1,540,000</b>	<b>1,694,000</b>
	3111000	Purchase of Office Furniture and General Equipment				1,400,000	1,540,000	1,694,000
	3111001	Purchase of office furniture and fittings				500,000	550,000	605,000
	3111002	Purchase of Computers, Printers and other IT Equipment				900,000	990,000	1,089,000
	3111400	Research , Feasibility Studies, Project Preparation ...	-	-	4,075,100	-	-	-
	3111401	Feasibility Study (construction of Busibwabo Bridge)	-	-	4,075,100	-	-	-
		<b>Gross Expenditure ... Kshs.</b>	<b>9,992,010</b>	<b>10,993,810</b>	<b>7,343,627</b>	<b>10,643,810</b>	<b>6,070,372</b>	<b>6,677,409</b>
<b>Public Works</b>		<b>Use of Goods and Services</b>	<b>5,922,115</b>	<b>10,239,015</b>	<b>2,788,175</b>	<b>3,593,966</b>	<b>3,953,363</b>	<b>4,348,699</b>
	2210200	<b>Communication Supplies and Services</b>	<b>84,940</b>	<b>84,940</b>	-	<b>34,940</b>	<b>38,434</b>	<b>42,277</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	84,940	84,940	-	34,940	38,434	42,277
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,561,495</b>	<b>3,661,495</b>	<b>1,061,495</b>	<b>961,495</b>	<b>1,057,645</b>	<b>1,163,409</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,875	650,875	250,875	350,875	385,963	424,559
	2210302	Accommodation +domestic	500,840	1,500,840	300,840	300,840	330,924	364,016
	2210303	Daily Subsistence Allowances	509,780	1,509,780	509,780	309,780	340,758	374,834
	2210700	<b>Training Expenses</b>	<b>602,848</b>	<b>1,254,940</b>	-	-	-	-
	2210708	Trainer allowance	-	178,950	-	-	-	-
	2210710	Accommodation	343,888	517,030	-	-	-	-
	2210711	Tuition fees	258,960	558,960	-	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	<b>1,057,760</b>	<b>1,857,760</b>	<b>557,760</b>	<b>357,760</b>	<b>393,536</b>	<b>432,890</b>

Sign



Date 30<sup>th</sup> April 2026

6. Transport, Roads and Public Works								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,057,760	1,857,760	557,760	357,760	393,536	432,890
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	-	<b>415,900</b>	-	<b>415,900</b>	<b>457,490</b>	<b>503,239</b>
	2211016	Purchase of Uniforms and Clothing + Staff	-	415,900	-	415,900	457,490	503,239
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>703,890</b>	<b>903,890</b>	<b>403,890</b>	<b>803,890</b>	<b>884,279</b>	<b>972,707</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	703,890	903,890	403,890	403,890	444,279	488,707
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	400,000	440,000	484,000
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,012,800</b>	<b>1,813,800</b>	<b>513,800</b>	<b>518,751</b>	<b>570,626</b>	<b>627,689</b>
	2211201	Refined Fuels and Lubricants for Transport	1,012,800	1,813,800	513,800	518,751	570,626	627,689
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>1,501,230</b>	<b>1,501,230</b>	<b>251,230</b>	<b>501,230</b>	<b>551,353</b>	<b>606,488</b>
	2220101	Maintenance Expenses + Motor Vehicles	1,501,230	1,501,230	251,230	501,230	551,353	606,488
		<b>Acquisition OF Non-Financial Assets</b>	-	<b>396,790</b>	-	-	-	-
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	-	<b>396,790</b>	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	396,790	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>5,922,115</b>	<b>10,635,805</b>	<b>2,788,175</b>	<b>3,593,966</b>	<b>3,953,363</b>	<b>4,348,699</b>
<b>Mechanical and Fleet Management Unit</b>		<b>Use of Goods and Services</b>	<b>6,831,755</b>	<b>7,949,831</b>	<b>6,272,199</b>	<b>54,042,411</b>	<b>59,446,652</b>	<b>65,391,317</b>
	<b>2210100</b>	<b>Utilities Supplies and Services</b>	<b>201,059</b>	<b>167,763</b>	<b>167,763</b>	<b>40,000</b>	<b>44,000</b>	<b>48,400</b>
	2210101	Electricity Expenses	113,409	80,113	80,113	20,000	22,000	24,200
	2210102	Water and Sewerage charges	87,650	87,650	87,650	20,000	22,000	24,200
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>50,000</b>	<b>100,000</b>	-	<b>20,000</b>	<b>22,000</b>	<b>24,200</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	100,000	-	20,000	22,000	24,200
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,059,015</b>	<b>1,327,015</b>	<b>777,015</b>	<b>1,277,015</b>	<b>1,404,717</b>	<b>1,545,188</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	356,780	450,780	250,780	450,780	495,858	545,444
	2210302	Accommodation +domestic	296,455	370,455	220,455	370,455	407,501	448,251
	2210303	Daily Subsistence Allowances	405,780	505,780	305,780	455,780	501,358	551,494
	<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	<b>323,890</b>	<b>323,890</b>	<b>323,890</b>	<b>273,890</b>	<b>301,279</b>	<b>331,407</b>
	2210504	advertising awareness	323,890	323,890	323,890	273,890	301,279	331,407
	<b>2210700</b>	<b>Training Expenses</b>	<b>602,848</b>	<b>1,254,940</b>	-	<b>1,004,940</b>	<b>1,105,434</b>	<b>1,215,977</b>
	2210708	Trainer allowance	-	178,950	-	228,950	251,845	277,030
	2210710	Accommodation	343,888	517,030	-	317,030	348,733	383,606
	2210711	Tuition fees	258,960	558,960	-	458,960	504,856	555,342
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>398,750</b>	<b>398,750</b>	<b>298,750</b>	<b>249,249</b>	<b>274,174</b>	<b>301,591</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	398,750	398,750	298,750	249,249	274,174	301,591
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	-	<b>400,500</b>	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	400,500	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>545,700</b>	<b>906,480</b>	<b>245,700</b>	<b>806,480</b>	<b>887,128</b>	<b>975,841</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	345,700	345,700	245,700	345,700	380,270	418,297
	2211102	Supplies and Accessories for Computers and Printers	200,000	560,780	-	460,780	506,858	557,544
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>980,900</b>	<b>780,900</b>	<b>1,569,488</b>	<b>50,000,000</b>	<b>55,000,000</b>	<b>60,500,000</b>
	2211201	Refined Fuels and Lubricants for Transport	980,900	780,900	1,569,488	-	-	-
	2211201	Refined Fuels and Lubricants for Transport-Smart Agriculture,	-	-	-	3,000,000	3,300,000	3,630,000

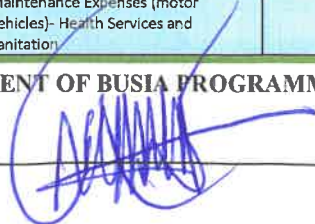
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Date 30<sup>th</sup> April 2026

6. Transport, Roads and Public Works								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
		Livestock, Fisheries, Climate Change and Agribusiness						
	2211201	Refined Fuels and Lubricants for Transport- Trade, Investment, Industry and Cooperatives	-	-	-	3,000,000	3,300,000	3,630,000
	2211201	Refined Fuels and Lubricants for Transport -Education and Industrial Skills Development	-	-	-	3,000,000	3,300,000	3,630,000
	2211201	Refined Fuels & Lubr- The County Treasury and Economic Planning	-	-	-	4,000,000	4,400,000	4,840,000
	2211201	Refined Fuels and Lubricants for Transport-Youth, Sports, Culture, Gender, Creative Arts and Social Services	-	-	-	3,000,000	3,300,000	3,630,000
	2211201	Refined Fuels and Lubricants for Transport- Public Works	-	-	-	9,000,000	9,900,000	10,890,000
	2211201	Refined Fuels and Lubricants for Transport-Lands, Housing and Urban Development	-	-	-	2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport-Water, Environment, Irrigation, Natural Resources and Climate Change	-	-	-	3,000,000	3,300,000	3,630,000
	2211201	Refined Fuels and Lubricants for Transport-Health Services and Sanitation	-	-	-	5,000,000	5,500,000	6,050,000
		Refined Fuels and Lubricants for Transport-County Public Service Management				2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport-County Public Service Board				2,000,000	2,200,000	2,420,000
		Refined Fuels and Lubricants for Transport-Strategic Partnership & ICT				2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport-County Law Office				2,000,000	2,200,000	2,420,000
	2211201	Refined Fuels and Lubricants for Transport-The Governorship				7,000,000	7,700,000	8,470,000
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>2,669,593</b>	<b>2,289,593</b>	<b>2,889,593</b>	<b>370,837</b>	<b>407,921</b>	<b>448,713</b>
	2220101	Maintenance Expenses - (Motor vehicles) transport and ward projects	2,669,593	2,289,593	2,889,593	370,837	407,921	448,713
	2220101	Maintenance Expenses (motor vehicles)- Agriculture, Livestock, Fisheries, Climate Change and Agribusiness						
	2220101	Maintenance Expenses (motor vehicles)- Trade, Investment, Industry and Cooperatives						
	2220101	Maintenance Expenses (motor vehicles)- Education and Industrial Skills Development						
	2220101	Maintenance Expenses (motor vehicles)- The County Treasury and Economic Planning						
	2220101	Maintenance Expenses (motor vehicles)- Youth, Sports, Culture, Gender, Creative Arts and Social Services						
	2220101	Maintenance Expenses (motor vehicles)- Public Service Management						
	2220101	Maintenance Expenses (motor vehicles)- Lands, Housing and Urban Development						
	2220101	Maintenance Expenses (motor vehicles)-Water, Environment, Irrigation, Natural Resources and Climate Change						
	2220101	Maintenance Expenses (motor vehicles)- Health Services and Sanitation						

Sign



Date 30<sup>th</sup> April 2026

6. Transport, Roads and Public Works								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2220101	Maintenance Expenses (motor vehicles)- County Public Service Board	-	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)- Motor vehicles County Law Office	-	-	-	-	-	-
	2220101	Maintenance Expenses (motor vehicles)-The Governorship	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	20,500,000	17,630,512	-	-	-
	3110700	Purchase of Motor vehicles	-	20,500,000	17,630,512	-	-	-
	3110701	Purchase of Motor Vehicle-ward	-	20,500,000	15,430,512	-	-	-
	3110702	Purchase of Boats -ward	-	-	2,200,000	-	-	-
		Gross Expenditure ... Kshs.	6,831,755	28,449,831	23,902,711	54,042,411	59,446,652	65,391,317
		Grand Total	156,172,152	166,747,473	157,690,033	149,840,086	159,186,276	175,104,903
		Compensation to Employees	81,490,684	83,555,152	83,555,152	68,548,614	75,403,475	82,943,823
		Use of Goods and Services	73,743,085	60,495,531	51,790,669	74,766,182	82,242,800	90,467,080
		Acquisition of Non-Financial Assets	938,383	22,696,790	22,344,212	1,400,000	1,540,000	1,694,000
			156,172,152	166,747,473	157,690,033	144,714,796	159,186,276	175,104,903

### Itemized development

6. Department of Transport, Roads and Public Works									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
		Programme: Road Maintenance Fuel Levy							
	3111120	Acquisition of roads construction equipment	New	-	129,808,891	-	-	-	-
		Sub Total			129,808,891	-	-	-	-
		Programme: Road Network							
Road Infrastructure Development	2630203	Refurbishment of fuel Levy Funded roads projects	On going	537,207	-	-	-	-	-
	3110601	Refurbishment of County roads	On going	232,427,094	232,550,000	250,764,000	275,840,400	303,424,440	250,764,000
	3111201	Maintenance of roads construction equipment	Ongoing	18,327,603	15,000,000	13,120,400	14,432,440	15,875,684	13,120,400
	3110401	Upgrading county roads to bitumen standards and Cabros.	on going	400,000,000	200,000,000	90,000,000	99,000,000	108,900,000	90,000,000
	3110501	Construction of Major drainage structures (Bridges and Box Culverts)	On going	73,953,627	33,000,000	29,988,865	32,987,752	36,286,527	29,988,865
		Sub Total		725,245,531	480,550,000	383,873,265	422,260,592	464,486,651	383,873,265
		Programme: Alternative Transport Infrastructure Development							
Alternative Transport Development	3110505	Establishment of Waterways	New	6,000,000	6,000,000	-	-	-	-
	3110505	Construction of Jetties	New	-	2,000,000	-	-	-	-
	3110702	Purchase of Boats	New	3,200,000	-	-	-	-	-
		Sub Total		9,200,000	8,000,000	-	-	-	-
		Programme: Building Infrastructure Development							
Standardization of Construction Materials	3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	New	4,000,000	3,500,000	-	-	-	-
		Sub Total		4,000,000	3,500,000	-	-	-	-
Mechanical and Fabrication Workshop	3110202	Construction of Mechanical Service Unit	New	5,927,140	-	-	-	-	-

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Date 30<sup>th</sup> April 2026

6. Department of Transport, Roads and Public Works									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	3110901	Equipping of Mechanical and Fabrication of workshop	new	2,000,000	-	-	-	-	-
	3110202	Construction of Ward Office	New	7,369,340	-	-	-	-	-
<b>Sub Total</b>				<b>15,296,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>19,296,480</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>753,742,011</b>	<b>492,050,000</b>	<b>383,873,265</b>	<b>422,260,592</b>	<b>464,486,651</b>	<b>383,873,265</b>

## 7. Department of Public Service Management

### A. Vision

To be a benchmark for high performing, dynamic and ethical public service.

### B. Mission

To facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

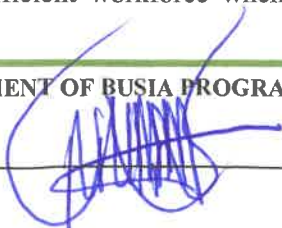
### C. Performance overview and Rationale for funding

#### Brief Description of Mandate

The Department of Public Service Management is composed of three sections namely; Human Resource, Security and Enforcement, Public Administration and Communication. In discharging its functions, the department liaises with the County Public Service Board in coordinating Human Resource and Records management functions.

The Department is charged with ensuring effort utilization and maximum development of human resource to embrace modern delivery, creating a harmonious working relationship between Management and employees, ensuring conformity to the relevant laws and regulations, streamlining and automating records management system, and ensuring effective administrative services.

The strategic goals plan and objectives of development are to provide a conducive environment for effective and efficient workforce when embracing modern technology for delivery of quality service.





## **Mandate**

The Department, as mandated under Executive Order No. 1 of 2023, is tasked with a comprehensive range of human resource and organizational management functions designed to enhance the efficiency and effectiveness of the county workforce. Its core responsibilities include human resource management and development, records management, staff performance management, and the training and capacity building of personnel. Additionally, the department is charged with organizational design and development, industrial relations, and the management of staff benefits and welfare schemes, ensuring that employees are well-supported both professionally and personally.

A critical aspect of the department's mandate is the provision of guidance and counselling services, including initiatives addressing HIV and AIDS, alongside the management of employee relations and the promotion of staff cohesion. Through these interventions, the department fosters a positive and harmonious working environment that encourages collaboration, productivity, and mutual respect among staff members. Furthermore, the department is responsible for staff payroll management, ensuring timely and accurate disbursement of salaries and related entitlements.

The strategic goal of the department is to provide a conducive environment for a motivated, efficient, and effective workforce. Its plan and objectives emphasize the integration of modern technology to streamline human resource processes, improve service delivery, and uphold high standards of performance. By aligning its operations with contemporary best practices, the department seeks to create a professional, innovative, and responsive workforce capable of meeting the county's development priorities and delivering quality services to the public.

## **Key Achievements**

The department has made significant strides in strengthening human resource management and fostering a supportive, fair, and productive work environment. A central focus has been ensuring strict adherence to HR policies and labour laws, thereby promoting accountability, fairness, and compliance across all levels of the workforce. This commitment to regulatory compliance has provided a solid foundation for effective staff management and organizational efficiency.

In its efforts to enhance performance, the department undertook a comprehensive revamping of the performance contracting framework. This initiative has improved the clarity of objectives, strengthened accountability, and motivated employees to achieve higher standards of productivity. Complementing this, targeted staff training on critical issues such as alcohol,

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drug, and substance abuse has contributed to healthier workplaces, while pre-retirement training ensures that employees are adequately prepared for life after active service.

The management of staff pensions has been carried out efficiently, ensuring timely processing and disbursement, while broader welfare initiatives have promoted staff cohesion through the enforcement of fair labour practices. The department has also implemented measures to safeguard minimum earnings, ensuring that no staff member earns below a third of their basic salary, and facilitated staff with disabilities in obtaining the necessary tax exemption certificates to enhance their financial well-being.

Furthermore, staff have been sensitized on proper records management, fostering accountability and the organized handling of official documents. Efforts to reduce salary payments outside the Integrated Payroll and Personnel Database (IPPD) have strengthened financial discipline and transparency, ensuring accuracy and efficiency in payroll management.

Through these concerted interventions, the department has succeeded in creating a more equitable, efficient, and supportive work environment. By prioritizing employee welfare, professional development, and compliance with legal frameworks, the department continues to cultivate a motivated and high-performing workforce capable of driving the county's development agenda.

### **Constraints and challenges in Budget Implementation**

- Inadequate working space for staff
- Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programs are underfunded.
- Insufficient workforce hence limiting the performance output per staff as most staff are overworked.
- Mobility challenges- lack of motor vehicles and motor cycles for supervision.



### **Lesson Learnt and Recommendations.**

- Collaborating with non-state actors is effective in resource mobilization
- Need for early planning.
- Need for adequate Budgetary allocation
- Continuous consultation between elected and administrators is key in-service delivery

### **Way Forward**

- Timely disbursement of funds to departments to ensure programs run as per the timelines.
- Prudent use of allocated resources.
- Early Planning should be adhered to so as to ensure the intended purposes for funding is achieved.
- Construction of all Sub County Headquarters that can accommodate all County at the Sub County Level.
- Construction of model ward offices to avoid renting shops
- Purchase one vehicle per sub-County and motor bikes. for wards and village administrators.
- Provide adequate budget for office operations and capacity building
- Recruitment of casual support staff to assist village administrators.

### **D. Strategic Objectives**

#### **CP 22: General Administration and support services**

To increase efficiency and effectiveness in public service delivery

#### **CP 23: Devolution Support**

To strengthen institutional capacity, enhance infrastructure, and promote efficient and effective service delivery across county departments through targeted devolution support initiatives.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.3,636,821,976** For the FY 2026/27, **Ksh. 1,098,737,757** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.1,208,611,533** and **Ksh.1,329,472,686** respectively.

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### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Devolution Support	County Institutional Infrastructure Support	To strengthen institutional capacity, enhance infrastructure, and promote efficient and effective service delivery across county departments through targeted devolution support initiatives	Improved efficiency and effectiveness in county service delivery through modernized institutional infrastructure	Upgraded county service infrastructure	No. of health facilities upgraded	0	1	1	1

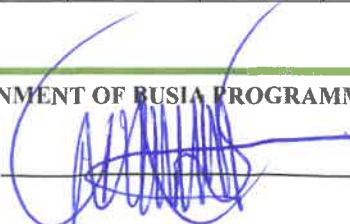
### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 22: General Administrative and support services	CSP 22.1: Administrative support services	581,467,482	649,740,739	747,626,617	760,974,579	746,237,757	820,861,533	902,947,686
CP 23: Devolution Support	CSP 23.1: County Institutional Infrastructure Support	-	-	-	352,500,000	352,500,000	387,750,000	426,525,000
<b>Total Vote</b>		<b>581,467,482</b>	<b>649,740,739</b>	<b>747,626,617</b>	<b>1,113,474,579</b>	<b>1,098,737,757</b>	<b>1,208,611,533</b>	<b>1,329,472,686</b>

### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>581,467,482</b>	<b>649,740,739</b>	<b>747,626,617</b>	<b>760,974,579</b>	<b>746,237,757</b>	<b>820,861,533</b>	<b>902,947,686</b>
Compensation to Employees	161,654,386	232,586,842	295,457,757	295,457,757	297,161,858	326,878,044	359,565,848
Use of Goods and Services	321,155,598	287,839,448	317,763,393	301,298,398	330,761,440	363,837,584	400,221,342
Acquisition of Non-Financial Assets	13,407,498	11,764,449	12,212,109	7,600,937	7,006,294	7,706,923	8,477,616
Social Benefits	10,250,000	42,250,000	2,193,358	9,617,487	36,308,165	39,938,982	43,932,880
Grants, transfers and subsidies	75,000,000	75,300,000	120,000,000	147,000,000	75,000,000	82,500,000	90,750,000
<b>Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352,500,000</b>	<b>352,500,000</b>	<b>387,750,000</b>	<b>426,525,000</b>
Grants, transfers and subsidies	-	-	-	352,500,000	352,500,000	387,750,000	426,525,000
<b>Total Expenditure</b>	<b>581,467,482</b>	<b>649,740,739</b>	<b>747,626,617</b>	<b>1,113,474,579</b>	<b>1,098,737,757</b>	<b>1,208,611,533</b>	<b>1,329,472,686</b>

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## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 22: General Administrative and support services	CSP 22.1: Administrative support services	581,467,482	649,740,739	747,626,617	760,974,579	746,237,757	820,861,533	902,947,686
	Compensation to Employees	161,654,386	232,586,842	295,457,757	295,457,757	297,161,858	326,878,044	359,565,848
	Use of Goods and Services	321,155,598	287,839,448	317,763,393	301,298,398	330,761,440	363,837,584	400,221,342
	Acquisition of Non-Financial Assets	13,407,498	11,764,449	12,212,109	7,600,937	7,006,294	7,706,923	8,477,616
	Social Benefits	10,250,000	42,250,000	2,193,358	9,617,487	36,308,165	39,938,982	43,932,880
	Grants, transfers and subsidies	75,000,000	75,300,000	120,000,000	147,000,000	75,000,000	82,500,000	90,750,000
CP 23: Devolution Support	CSP 23.1: County Institutional Infrastructure Support	-	-	-	352,500,000	352,500,000	387,750,000	426,525,000
	Grants, transfers and subsidies	-	-	-	352,500,000	352,500,000	387,750,000	426,525,000
<b>Total Vote</b>		<b>581,467,482</b>	<b>649,740,739</b>	<b>747,626,617</b>	<b>1,113,474,579</b>	<b>1,098,737,757</b>	<b>1,208,611,533</b>	<b>1,329,472,686</b>

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	JG	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	8	1	5,561,668	6,234,568	6,546,296
2	County Chief Officer	S	2	5,832,760	6,404,146	6,724,353
3	Director - Public Communications	R	1	3,316,320	3,647,953	3,830,351
4	Director Human Resource Management and Development	R	1	2,628,216	2,891,038	3,035,590
5	Director of Administration	R	2	4,890,973	5,380,071	5,649,075
6	Director-Public Administration	R	1	3,316,320	3,647,953	3,830,351
7	Senior Inspector	Q	1	1,973,862	2,171,248	2,279,810
8	Sub County Administrator	Q	5	13,111,418	14,422,560	15,143,688
9	Chief Administrative Officer	N	1	1,974,417	2,171,859	2,280,452
10	Chief Security Officer	N	2	3,181,840	3,500,024	3,675,025
11	Principal Administrative Officer	N	1	1,796,660	1,976,326	2,075,142
12	Principal HRM & Development	N	2	3,467,191	3,813,910	4,004,606
13	Ward Administrator	N	25	45,214,878	49,736,365	52,223,183
14	Chief Records Management Officer	M	1	1,461,430	1,607,573	1,687,952
15	Human Resource Officer	M	1	1,541,461	1,695,607	1,780,387
16	Superintendent [1]	M	1	260,118	286,130	300,437
17	Administrative Officer [1]	L	8	8,398,697	9,238,567	9,700,495
18	Human Resource Officer	L	3	4,674,135	5,141,548	5,398,625
19	Ward Administrator	L	2	2,133,351	2,346,686	2,464,020
20	Administrative Officer [2]	K	1	1,025,367	1,127,904	1,184,299
21	Administrative Officer [1]	K	2	2,810,810	3,091,891	3,246,486
22	Inspector [1]	K	1	727,806	800,587	840,616
23	Librarian [1]	K	1	1,498,642	1,648,506	1,730,931
24	Office Administrator [1]	K	1	1,033,015	1,136,316	1,193,132
25	Public Communications Officer [1]	K	1	1,048,983	1,153,881	1,211,575
26	Security Officer [1]	K	2	1,993,293	2,192,622	2,302,253
27	Administrative Officer [3]	J	1	814,174	895,592	940,372
28	Human Resource Officer	J	2	2,495,467	2,745,014	2,882,265

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Date 30<sup>th</sup> April 2026

No.	Designation	JG	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
29	Public Communications Officer [2]	J	1	634,898	698,387	733,306
30	Secretary	J	1	634,898	698,387	733,306
31	Senior Inspector	J	4	4,229,742	4,652,716	4,885,352
32	Inspector [3]	H	8	6,682,515	7,350,766	7,718,304
33	Security Officer [1]	H	1	985,850	1,084,436	1,138,658
34	Supply Chain Management Assistant [3]	H	2	1,178,655	1,296,521	1,361,347
35	Village Administrator	H	131	84,350,102	92,785,112	97,424,368
36	Human Resource Officer	G	1	1,171,955	1,289,150	1,353,608
37	Security Officer [2]	G	13	11,208,079	12,328,887	12,945,331
38	Senior Clerical Officer	G	1	1,171,955	1,289,150	1,353,608
39	Clerical Officer [1]	F	1	911,648	1,002,813	1,052,954
40	Security Warden [1]	F	12	5,738,222	6,312,045	6,627,647
41	Security Officer [3]	F	3	2,136,649	2,350,314	2,467,830
42	Security Warden [2]	E	93	38,608,382	41,614,452	43,695,175
43	Security Warden [2]	D	1	336,057	369,663	388,146
44	Telephone Operator [1]	D	1	929,054	1,021,959	1,073,057
45	Village Administrator	D	1	791,983	871,181	914,740
46	Clerical Officer	C	2	1,598,151	1,757,966	1,845,864
47	Clerical Officer	B	1	788,891	867,780	911,169
	<b>Sub-Total</b>		<b>351</b>	<b>292,270,958</b>	<b>320,748,130</b>	<b>336,785,537</b>
	Temporary Employees			4,890,900	4,890,900	4,890,900
	<b>Grand Total</b>			<b>297,161,858</b>	<b>325,639,030</b>	<b>341,676,437</b>

### Itemized recurrent

7. Public Service Management								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
		<b>Compensation to Employees</b>	<b>232,586,842</b>	<b>295,457,757</b>	<b>295,457,757</b>	<b>297,161,858</b>	<b>326,878,044</b>	<b>359,565,848</b>
	2110100	Basic salary+ Permanent Employees	135,797,511	175,135,863	175,135,863	190,385,528	209,424,081	230,366,489
	2110101	Basic Salary civil services	135,797,511	175,135,863	175,135,863	190,385,528	209,424,081	230,366,489
	2110200	Basic Wages - Temporary Employees	1,754,675	3,241,150	3,241,150	4,890,900	5,379,990	5,917,989
	2110202	Casual Labour - Others	1,754,675	3,241,150	3,241,150	4,890,900	5,379,990	5,917,989
	2110300	Personal Allowance +Paid as Part of Salary	44,731,798	57,314,373	57,314,373	87,329,550	96,062,505	105,668,756
	2110301	House Allowance	26,623,770	33,573,980	33,573,980	49,980,786	54,978,865	60,476,751
	2110303	Acting Allowance	341,525	392,197	392,197	-	-	-
	2110309	Special Duty Allowance	66,260	76,092	76,092	-	-	-
	2110314	Transport Allowance	14,980,826	19,203,554	19,153,554	11,895,543	13,085,097	14,393,607
	2110318	Non Practicing Allowance	378,631	434,809	434,809	-	-	-
	2110320	Leave Allowance	2,293,457	3,633,741	3,633,741	25,453,221	27,998,543	30,798,397
	2110322	Risk Allowance	47,329	-	50,000	-	-	-
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>50,302,858</b>	<b>59,766,371</b>	<b>59,766,371</b>	<b>14,555,880</b>	<b>16,011,468</b>	<b>17,612,615</b>
	2120103	Pensions Civil Servants	19,007,668	22,827,865	22,827,865	4,675,980	5,143,578	5,657,936
	2120103	Housing Levy	31,295,190	36,938,506	36,938,506	9,879,900	10,867,890	11,954,679
		<b>Use of Goods and Services</b>	<b>253,033,904</b>	<b>248,476,888</b>	<b>264,753,173</b>	<b>293,734,000</b>	<b>323,107,400</b>	<b>355,418,140</b>
	2210200	<b>Communication Supplies and Services</b>	<b>548,725</b>	<b>396,875</b>	<b>120,099</b>	<b>150,000</b>	<b>165,000</b>	<b>181,500</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	149,825	176,776	-	-	-	-
	2210202	Internet Connections	300,000	-	-	-	-	-
	2210203	Courier and Postal Services	98,900	220,099	120,099	150,000	165,000	181,500
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,057,900</b>	<b>6,528,072</b>	<b>5,778,072</b>	<b>4,089,000</b>	<b>4,497,900</b>	<b>4,947,690</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000	2,090,000	4,390,000	2,400,000	2,640,000	2,904,000
	2210302	Accommodation +domestic	600,000	2,863,872	563,872	700,000	770,000	847,000
	2210303	Daily Subsistence Allowances	557,900	1,574,200	824,200	989,000	1,087,900	1,196,690
	2210400	Foreign travel	2,207,686	3,285,590	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

7. Public Service Management								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,616,908	2,102,100	-	-	-	-
	2210402	Accommodation	590,778	1,183,490	-	-	-	-
	2210500	Printing, Advertising and Information Supplies and Services	3,761,290	628,747	617,790	495,000	544,500	598,950
	2210502	Publishing and Printing Services	1,761,290	265,310	165,310	297,000	326,700	359,370
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	88,437	-	-	-	-
	2210504	Advertising awareness	2,000,000	275,000	452,480	198,000	217,800	239,580
	2210700	Training Expenses	3,832,897	5,647,091	5,632,681	3,200,000	3,520,000	3,872,000
	2210708	Trainer allowance(NITA LEVY)	2,500,897	2,550,390	1,335,980	1,400,000	1,540,000	1,694,000
	2210710	Accommodation	807,000	922,768	2,422,768	500,000	550,000	605,000
	2210711	Tuition fees	280,000	1,075,536	1,275,536	1,300,000	1,430,000	1,573,000
	2210716	Human Resource Reforms	245,000	1,098,397	598,397	-	-	-
	2210800	Hospitality Supplies and Services	2,951,350	3,501,301	4,279,761	2,500,000	2,750,000	3,025,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,171,350	2,781,153	3,859,613	2,000,000	2,200,000	2,420,000
	2210802	Board, committees, conferences & seminars	780,000	720,148	420,148	500,000	550,000	605,000
	2210900	Insurance costs	225,835,616	213,173,455	234,987,755	271,000,000	298,100,000	327,910,000
	2210901	Group Life Personal Insurance	2,908,000	6,785,700	-	5,500,000	6,050,000	6,655,000
	2210910	Medical insurance	220,332,345	200,000,000	220,000,000	250,000,000	275,000,000	302,500,000
	2210999	Insurance costs other (WIBA)	2,595,271	6,387,755	14,987,755	15,500,000	17,050,000	18,755,000
	2211000	Specialised Materials and Supplies	400,000	1,823,803	-	-	-	-
	2211016	Purchase of uniforms and Clothing + Staff	400,000	1,823,803	-	-	-	-
	2211100	Office and General Supplies and Services	5,814,990	4,148,064	3,486,769	2,700,000	2,970,000	3,267,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,547,307	1,326,054	1,964,164	1,700,000	1,870,000	2,057,000
	2211102	Supplies and Accessories for Computers and Printers	500,000	1,159,180	-	-	-	-
	2211103	Sanitary and cleaning materials,	1,767,683	1,662,830	1,522,605	1,000,000	1,100,000	1,210,000
	2211200	Fuel Oil and Lubricants	2,260,890	1,500,000	3,050,000	1,000,000	1,100,000	1,210,000
	2211201	Refined Fuels and lubricants - transport	2,260,890	1,500,000	3,050,000	1,000,000	1,100,000	1,210,000
	2211300	Other Operating Expenses	2,137,800	5,615,312	4,620,830	6,400,000	7,040,000	7,744,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	546,900	320,830	320,830	400,000	440,000	484,000
	2211399	Policy Document Development	-	2,507,604	-	-	-	-
	2211399	Performance Contracting/management	1,090,900	-	2,000,000	4,000,000	4,400,000	4,840,000
	2211399	HR Reforms, Payroll Administration and Audit	-	-	2,000,000	1,000,000	1,100,000	1,210,000
	2211399	Records Management and Appraisal	500,000	500,000	300,000	1,000,000	1,100,000	1,210,000
	2211399	Automation of County Registry	-	2,286,878	-	-	-	-
	2220200	Routine Maintenance + Other Assets	1,224,760	2,228,578	2,179,416	2,200,000	2,420,000	2,662,000
	2220101	Routine Maintenance of motor vehicles	500,000	1,228,578	1,454,656	1,500,000	1,650,000	1,815,000
	2220110	Maintenance of Computers, Software, and Networks	724,760	1,000,000	724,760	700,000	770,000	847,000
	2610000	Grants and Other Transfers	75,300,000	120,000,000	147,000,000	75,000,000	82,500,000	90,750,000
	2610100	Other Current Transfers, Grants and Subsidies	75,300,000	120,000,000	147,000,000	75,000,000	82,500,000	90,750,000
	2640499	Second Kenya Devolution Support "Level I" Grant (KDSP II)	300,000	37,500,000	75,000,000	37,500,000	41,250,000	45,375,000
	2640499	Second Kenya Devolution Support "Level II" Grant (KDSP II)-County Contribution	75,000,000	82,500,000	72,000,000	37,500,000	41,250,000	45,375,000
		<b>Social Benefits</b>						
	2710100	Government Pension and Retirement Benefits	42,250,000	2,193,358	9,617,487	36,308,165	39,938,982	43,932,880
	2710102	Gratuity + Civil Servants	42,250,000	2,193,358	9,617,487	36,308,165	39,938,982	43,932,880
		Acquisition OF Non-Financial Assets	2,847,357	4,455,593	1,618,700	3,806,294	4,186,923	4,605,616
	3111000	Purchase of Office Furniture and General Equipment	2,847,357	4,455,593	1,618,700	3,806,294	4,186,923	4,605,616

Sign



Date 30<sup>th</sup> April 2026

7. Public Service Management								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES FY 2024/2025	BUDGET ESTIMATES FY 2025/2026	REVISED BUDGET ESTIMATES FY 2025/2026	BUDGET ESTIMATES FY 2026/2027	PROJECTED BUDGET ESTIMATES FY 2027/2028    FY 2028/2029	
	3111001	Purchase of Office Furniture and Fittings	1,592,736	3,752,913	1,090,700	806,294	886,923	975,616
	3111002	Purchase of Computers, Printers and other IT Equipment	754,621	702,680	528,000	1,000,000	1,100,000	1,210,000
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	2,000,000	2,200,000	2,420,000
	3111005	Purchase of Photocopiers	500,000	-	-	-	-	-
	4110400	Domestic Loans to Individuals and Households	-	-	-	-	-	-
	4110403	Housing loan-arrears'	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>606,018,103</b>	<b>670,583,596</b>	<b>718,447,117</b>	<b>706,010,317</b>	<b>776,611,349</b>	<b>854,272,484</b>
		<b>Office of Public Administration</b>						
		Use of Goods and Services	18,100,264	37,963,660	19,253,702	18,576,070	18,576,070	20,433,677
	2210100	Utilities Supplies and Services	224,089	-	-	-	-	-
	2210102	Water & Sewerage	224,089	-	-	-	-	-
	2210200	Communication Supplies and Services	-	724,576	172,800	350,080	385,088	423,597
	2210201	Telephone, Telex	-	451,776	-	200,000	220,000	242,000
	2210202	Internet Connections	-	-	-	-	-	-
	2210203	Courier & Postal service	-	272,800	172,800	150,080	165,088	181,597
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,390,000	6,858,072	1,358,072	2,079,900	2,287,890	2,516,679
	2210301	Travel	800,000	2,420,000	320,000	890,900	979,990	1,077,989
	2210302	Accommodation	700,000	2,203,872	503,872	500,000	550,000	605,000
	2210303	Daily Subsistence Allowances	890,000	2,234,200	534,200	689,000	757,900	833,690
	2210500	Printing, Advertising and Information Supplies and Services	580,808	1,791,873	448,436	600,000	660,000	726,000
	2210502	Publishing & Printing	379,908	947,679	247,679	300,000	330,000	363,000
	2210503	Subscription to Newspapers	50,900	143,437	-	100,000	110,000	121,000
	2210504	Advertising awareness	150,000	700,757	200,757	200,000	220,000	242,000
	2210700	Training Expenses	1,648,908	7,137,266	1,837,266	2,589,000	2,847,900	3,132,690
	2210708	Trainer Allowance	697,000	2,109,786	309,786	900,000	990,000	1,089,000
	2210710	Accommodation	506,000	3,527,480	1,027,480	1,689,000	1,857,900	2,043,690
	2210711	Tuition fees	445,908	1,500,000	500,000	-	-	-
	2210800	Hospitality Supplies and Services	556,890	2,231,153	1,589,553	1,589,000	1,747,900	1,922,690
	2210801	Catering Services	556,890	2,231,153	1,589,553	1,589,000	1,747,900	1,922,690
	2211000	Specialised Materials and Supplies	2,780,890	3,996,403	1,996,403	1,700,000	1,870,000	2,057,000
	2211016	Purchase of Uniforms and Clothing - Staff	2,780,890	3,996,403	1,996,403	1,700,000	1,870,000	2,057,000
	2211100	<b>Office and General Supplies and Services</b>	<b>1,525,679</b>	<b>4,586,064</b>	<b>6,320,594</b>	<b>4,368,090</b>	<b>4,804,899</b>	<b>5,285,389</b>
	2211101	General office Supplies	745,789	2,226,054	2,470,794	2,500,000	2,750,000	3,025,000
	2211102	Supplies and Accessories for Computers and Printers	279,000	1,137,180	3,526,970	1,500,000	1,650,000	1,815,000
	2211103	Sanitary & Cleaning	500,890	1,222,830	322,830	368,090	404,899	445,389
	2211200	<b>Fuel Oil and Lubricants</b>	<b>250,000</b>	<b>1,789,000</b>	<b>589,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
	2211201	Refined Fuels and lubricants - transport	250,000	1,789,000	589,000	500,000	550,000	605,000
	2211300	<b>Other Operating Expenses</b>	<b>7,600,000</b>	<b>5,626,097</b>	<b>3,880,000</b>	<b>3,800,000</b>	<b>4,180,000</b>	<b>4,598,000</b>
	2211305	Contracted Guards	-	-	-	-	-	-
	2211305	Cleaning Services	500,000	1,546,097	-	-	-	-
	2211399	General Office Administration	6,100,000	1,000,000	1,800,000	1,800,000	1,980,000	2,178,000
	2211399	Public Participation	1,000,000	3,080,000	2,080,000	2,000,000	2,200,000	2,420,000
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>-</b>	<b>2,061,578</b>	<b>1,061,578</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	2220101	Maintenance Expenses + Motor Vehicles	-	2,061,578	1,061,578	1,000,000	1,100,000	1,210,000
	2220200	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>543,000</b>	<b>1,161,578</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220210	Maintenance of Computers, Software, and Networks	543,000	1,161,578	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>3,993,642</b>	<b>4,675,716</b>	<b>2,599,616</b>	<b>3,200,000</b>	<b>3,520,000</b>	<b>3,872,000</b>
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>3,993,642</b>	<b>4,675,716</b>	<b>2,599,616</b>	<b>3,200,000</b>	<b>3,520,000</b>	<b>3,872,000</b>
	3111001	Purchase of Office Furniture and Fittings	2,548,642	2,493,322	2,399,616	2,000,000	2,200,000	2,420,000
	3111002	Purchase of Computers, Printers and other IT Equipment	1,445,000	1,142,680	200,000	500,000	550,000	605,000

Sign



Date 30<sup>th</sup> April 2026



7. Public Service Management								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	385,839	-	700,000	770,000	847,000
	3111004	Purchase of Exchanges and other Communications Equipment	-	653,875	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
		<b>Sub Total</b>	<b>22,093,906</b>	<b>42,639,376</b>	<b>21,853,318</b>	<b>21,776,070</b>	<b>23,953,677</b>	<b>26,349,045</b>
<b>Security and Enforcement</b>	<b>2210000</b>	<b>Use of Goods and Services</b>	<b>7,984,380</b>	<b>14,878,802</b>	<b>4,990,176</b>	<b>6,198,700</b>	<b>6,818,570</b>	<b>7,500,427</b>
	2210200	Communication Supplies and Services	90,000	137,940	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	72,600	-	-	-	-
	2210203	Courier and Postal Services	50,000	65,340	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,393,000	2,294,000	684,000	927,900	1,020,690	1,122,759
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	350,000	484,000	234,000	280,000	308,000	338,800
	2210302	Accommodation + Domestic	469,000	850,000	200,000	397,900	437,690	481,459
	2210303	Daily Subsistence Allowances	574,000	900,000	250,000	250,000	275,000	302,500
	2210700	Training Expenses	1,859,880	1,592,800	692,800	1,650,900	1,815,990	1,997,589
	2210708	Trainer allowance	500,000	1,196,800	296,800	1,300,900	1,430,990	1,574,089
	2210710	Accommodation	750,980	-	-	-	-	-
	2210711	Tuition fees	608,900	396,000	396,000	350,000	385,000	423,500
	2210800	Hospitality Supplies and Services	1,017,800	1,733,600	2,271,100	2,200,000	2,420,000	2,662,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	508,900	721,600	1,259,100	1,200,000	1,320,000	1,452,000
	2210805	National Celebrations and Guard of Honours	508,900	1,012,000	1,012,000	1,000,000	1,100,000	1,210,000
	2211000	Specialised Materials and Supplies	2,178,900	2,257,376	457,376	489,900	538,890	592,779
	2211016	Purchase of Uniforms and Clothing + Staff	2,178,900	2,257,376	457,376	489,900	538,890	592,779
	2211100	Office and General Supplies and Services	501,900	484,000	284,000	280,000	308,000	338,800
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	501,900	484,000	284,000	280,000	308,000	338,800
	2211200	Fuel Oil and Lubricants	-	1,800,900	400,900	450,000	495,000	544,500
	2211201	Refined Fuels and Lubricants for Transport	-	1,800,900	400,900	450,000	495,000	544,500
	2211300	Other Operating Expenses	742,900	4,374,714	-	-	-	-
	2211399	Clamps, SpiKshs. and Sign posts	742,900	4,374,714	-	-	-	-
	2211399	Policy development	-	-	-	-	-	-
	2220200	Routine Maintenance + Other Assets	200,000	263,472	200,000	200,000	220,000	242,000
	2220202	Maintenance of Office Furniture and Equipment	200,000	263,472	200,000	200,000	220,000	242,000
		<b>Acquisition of Non-Financial Assets</b>	<b>3,520,450</b>	<b>1,320,800</b>	<b>383,721</b>	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	520,450	1,320,800	383,721	-	-	-
	3111001	Purchase of Office Furniture and Fittings	250,000	880,800	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	270,450	440,000	383,721	-	-	-
	3111100	Purchase of Specialised Plant, Equipment and Machinery	3,000,000	-	-	-	-	-
	3111113	Purchase of Musical Instrument-County band	3,000,000	-	-	-	-	-
		<b>Sub Total</b>	<b>11,504,830</b>	<b>16,199,602</b>	<b>5,373,897</b>	<b>6,198,700</b>	<b>6,818,570</b>	<b>7,500,427</b>
<b>Communication Directorate</b>		<b>Use of Goods and Services</b>	<b>8,720,900</b>	<b>16,444,043</b>	<b>12,301,347</b>	<b>12,252,670</b>	<b>13,477,937</b>	<b>14,825,731</b>
	2210200	Communication Supplies and Services	1,500,900	3,388,000	4,040,000	3,500,000	3,850,000	4,235,000
	2210201	Telephone, Telex	100,000	264,000	-	-	-	-
	2210202	Internet Connections	100,000	484,000	-	-	-	-
	2210299	Public communication / outreach	1,300,900	2,640,000	4,040,000	3,500,000	3,850,000	4,235,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,400,000	1,998,810	760,810	850,000	935,000	1,028,500
	2210301	Travel	500,000	484,000	234,000	300,000	330,000	363,000
	2210302	Accommodation	300,000	484,000	196,000	200,000	220,000	242,000
	2210303	Subsistence	600,000	1,030,810	330,810	350,000	385,000	423,500

Sign



Date 30<sup>th</sup> April 2026

7. Public Service Management								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	2210500	Printing, Advertising and Information Supplies and Services	2,800,000	4,479,782	2,279,782	2,401,780	2,641,958	2,906,154
	2210502	Publishing & Printing	1,600,000	1,867,536	1,267,536	1,300,890	1,430,979	1,574,077
	2210503	Newspapers	200,000	569,989	269,989	300,890	330,979	364,077
	2210504	Advertising awareness	1,000,000	2,042,257	742,257	800,000	880,000	968,000
	2210700	Training Expenses	900,000	1,914,634	714,634	900,890	990,979	1,090,077
	2210708	Trainer allowance	400,000	836,000	236,000	300,890	330,979	364,077
	2210710	Accommodation	250,000	704,000	204,000	300,000	330,000	363,000
	2210711	Tuition fees	250,000	374,634	274,634	300,000	330,000	363,000
	2211100	Office and General Supplies and Services	590,000	891,621	491,621	500,000	550,000	605,000
	2211101	General office Supplies	590,000	891,621	491,621	500,000	550,000	605,000
	2211200	Fuel Oil and Lubricants	480,000	-	-	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	480,000	-	-	-	-	-
	2211300	Other Operating Expenses	900,000	3,520,000	4,014,500	4,100,000	4,510,000	4,961,000
	2211399	Publicity	900,000	3,520,000	4,014,500	4,100,000	4,510,000	4,961,000
	2220200	Routine Maintenance + Other Assets	150,000	251,196	-	-	-	-
	2220210	Computer Maintenance	150,000	251,196	-	-	-	-
		Acquisition of Non-Financial Assets	1,403,000	1,760,000	2,998,900	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	1,403,000	1,760,000	2,998,900	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	1,403,000	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment-Bulk short message services(SMSs)	-	1,760,000	2,998,900	-	-	-
		Sub Total	10,123,900	18,204,043	15,300,247	12,252,670	13,477,937	14,825,731
		Gross Expenditure ... Kshs..	649,740,739	747,626,617	760,974,579	746,237,757	820,861,533	902,947,686
		Compensation to Employees	232,586,842	295,457,757	295,457,757	297,161,858	326,878,044	359,565,848
		Use of Goods and Services	287,839,448	317,763,393	301,298,398	330,761,440	363,837,584	400,221,342
		Acquisition of Non-Financial Assets	11,764,449	12,212,109	7,600,937	7,006,294	7,706,923	8,477,616
		Social Benefits	42,250,000	2,193,358	9,617,487	36,908,165	39,938,982	43,932,880
		Grants, transfers and subsidies	75,300,000	120,000,000	147,000,000	75,000,000	82,500,000	90,750,000
		Total Recurrent Expenditure	649,740,739	747,626,617	760,974,579	746,237,757	820,861,533	902,947,686

### Itemized development

7. Department of Public Service Management			FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Programme: Devolution Support									
County Institutional Infrastructure Support	2640599	Other Capital Grants and Trans-kdsp				352,500,000	352,500,000	387,750,000	426,525,000
Sub Total						352,500,000	352,500,000	387,750,000	426,525,000

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Date 30<sup>th</sup> April 2026

## **8. Department of Lands, Housing and Urban Development**

### **A. Vision**

An excellent Department in land and urban management, and in the provision of affordable, high-quality housing for sustainable development.

### **B. Mission**

To facilitate the improvement of the livelihoods of Kenyans through efficient administration, equitable access, secure tenure, suitable management of land resources, and access to adequate housing.

### **C. Performance Overview and Rationale Funding**

#### **Background Information and Brief Description of Mandate**

The sector is composed of directorates of Lands, Survey, Physical planning, Housing and Urban development, and the two municipalities, Busia and Malaba. Both directorates of Lands and Survey deal with the management of public land, surveying all public lands and resolving boundary disputes. Physical planning deals with the preparation of land-use plans and development controls. The Housing Directorate provides management and maintenance services for government houses, including renovation and refurbishment. It offers technical advisory services to county government offices and training on Appropriate Building Materials and Technology. Urban development facilitates sustainable development in urban areas.

#### **Major Achievements for FY 2022/2023-2024/2025 Budget**

Through the municipality of Busia, courtesy of the World Bank, 0.8 km of Alupe ring road was tarmacked. The department has continued to manage solid waste by sub-contracting 21 firms across the county. During the planned period 2022-2023, the department successfully embarked on a reorganization programme of all urban Centres across the county, which is still ongoing. This programme paved the way for the implementation of development projects, such as the construction of designated parking areas.

For the financial year 2023/2024, the Department of Lands, Housing and Urban Development initiated the process of developing the County Physical and Land Use Development Plan

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(County Spatial Plan), which is jointly prepared with the National Government State Department of Physical Planning team. So far, a concept paper and a survey report have been prepared, and the survey report is awaiting approval by the County Assembly. The department also established a GIS Lab funded by the Food and Agriculture Organization (FAO). Under the directorate of Urban Development and Physical Planning, construction of parking slots and pathways commenced, and it is still in progress. The pathways aimed to boost revenue from parking fees through additional parking spaces and to beautify Busia town.

Under the programme of County Land Administration and Planning, the department successfully purchased land for the ward office at Marachi East, a ward-based project.

In the financial year 2024/2025, a total of 2.832 acres of land was acquired. One (1) acre for Totokakile Dispensary, (0.6) acres for Apegei Dispensary- Chakol North, One (1) acre for Sigulu Dispensary-Nangina Ward, (0.12) acre for Mabale Dispensary and (0.19) acres for Khusuna ECDE in Bunyala South ward.

Within the municipalities, Busia Municipality repaired two skip bins used for solid waste management.

#### **Constraints and challenges in Budget Implementation.**

- Budget cuts due to changes in priority
- Delay in disbursement of funds.
- No bidders
- Inadequate digital planning data and information. The only data available currently is in manual form that takes a bit of time to peruse through and lack of GIS machines.
- Lack of a spatial plan that delays topographic, ecological and demographic planning.

#### **Lesson Learnt**

There is a need for:

- Strict adherence to the set priority from the onset of budget cycle
- Strengthening departmental monitoring and evaluation.
- Sensitize the contractors on timely access to online procurement
- Timely surveying, tilting, and fencing of purchased parcels of land to reduce encroachment.
- Capacity-build the staff for effective and efficient delivery of services



- Provide budgetary allocation for monitoring and evaluation of projects being implemented across the county.

### Strategic Objectives

#### CP 24: General Administration and support services

To provide an effective and efficient logistical support system to improve delivery service.

#### CP 25: Physical Planning and Land Use Management

To consolidate all government lands through land banking

#### CP 26: Housing Development and Management

To provide adequate, affordable, and quality houses and offices for county staff and county residents in collaboration with the National Government.

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.391,377,942**. For the FY 2026/27, **Ksh. 118,241,070** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.130,065,177** and **Ksh.143,071,695** respectively.

### D. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services Total	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Physical planning and Land use management	Land use administration and management	To consolidate all government lands through land banking	County government land identified and titled	County government land secured	No. of County government land identified and titled	0	10	0	0
		To strengthen physical planning and land use management	Strengthened physical planning and land use management	Land acquired and secured	No. of acres of county government acquired	60	0	0	0
Housing Development and Management	Housing management	To facilitate the provision of adequate and affordable housing	Adequate and affordable housing provided and improved	Governors residence constructed	Availability of governors residence	0	1	1	1

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Date 30<sup>th</sup> April 2026

### E. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 24: General Administrative and support services	CSP 24.1: Administrative support services	145,734,770	226,459,548	132,981,352	223,262,568	73,241,070	80,565,177	88,621,695
CP 25: Physical Planning and Land Use Management	CSP 25.1: Land Use Administration and Management	21,750,000	37,893,510	22,500,000	24,399,950	5,000,000	5,500,000	6,050,000
CP : Urban Management Services	CSP: Urban Management	21,000,000	21,000,000	-	3,000,000	-	-	-
	CSP : Urban Infrastructure Development and Management	7,500,000	41,169,042	50,000,000	11,653,263	-	-	-
CP 26: Housing Development and Management	CSP 26.1: Housing Management	4,000,000	12,474,568	-	13,474,568	20,000,000	22,000,000	24,200,000
	CSP 26.2: Housing Development	20,000,000	96,464,543	35,000,000	297,589,246	20,000,000	22,000,000	24,200,000
<b>Total Vote</b>		<b>219,984,770</b>	<b>435,461,211</b>	<b>240,481,352</b>	<b>573,379,595</b>	<b>118,241,070</b>	<b>130,065,177</b>	<b>143,071,695</b>

### F. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>145,734,770</b>	<b>226,459,548</b>	<b>132,981,352</b>	<b>223,262,568</b>	<b>73,241,070</b>	<b>80,565,177</b>	<b>88,621,695</b>
Compensation to Employees	41,197,742	63,222,343	66,175,063	66,175,063	42,867,322	47,154,054	51,869,460
Use of Goods and Services	94,373,983	156,969,746	54,588,879	146,433,358	20,188,000	22,206,800	24,427,480
Acquisition of Non-Financial Assets	10,163,045	6,267,459	3,400,000	1,836,737	2,398,691	2,638,560	2,902,416
Grants, transfers and subsidies	-	-	8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
<b>Capital Expenditure</b>	<b>74,250,000</b>	<b>209,001,663</b>	<b>107,500,000</b>	<b>350,117,027</b>	<b>45,000,000</b>	<b>49,500,000</b>	<b>54,450,000</b>
Acquisition of Non-Financial Assets	74,250,000	132,537,120	107,500,000	76,527,781	45,000,000	49,500,000	54,450,000
Grants, transfers and subsidies	-	76,464,543	-	273,589,246	-	-	-
<b>Total Expenditure</b>	<b>219,984,770</b>	<b>435,461,211</b>	<b>240,481,352</b>	<b>573,379,595</b>	<b>118,241,070</b>	<b>130,065,177</b>	<b>143,071,695</b>

### G. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		CP 24: General Administrative and support services	CSP 24.1: Administrative support services	145,734,770	226,459,548	132,981,352	223,262,568	73,241,070
CP 24: General Administrative and support services	Compensation to Employees	41,197,742	63,222,343	66,175,063	66,175,063	42,867,322	47,154,054	51,869,460
	Use of Goods and Services	94,373,983	156,969,746	54,588,879	146,433,358	20,188,000	22,206,800	24,427,480
	Acquisition of Non-Financial Assets	10,163,045	6,267,459	3,400,000	1,836,737	2,398,691	2,638,560	2,902,416
	Grants, transfers and subsidies	-	-	8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
CP 25: Physical Planning and Land Use Management	CSP 25.1: Land use Administration and Management	21,750,000	37,893,510	22,500,000	24,399,950	5,000,000	5,500,000	6,050,000

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County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	Acquisition of Non-Financial Assets	21,750,000	37,893,510	22,500,000	24,399,950	5,000,000	5,500,000	6,050,000
CP: Urban Management Services	CSP: Urban Management	21,000,000	21,000,000	-	3,000,000	-	-	-
	Acquisition of Non-Financial Assets	21,000,000	21,000,000	-	3,000,000	-	-	-
	CSP: Urban Infrastructure Development and Management	7,500,000	41,169,042	50,000,000	11,653,263	-	-	-
	Acquisition of Non-Financial Assets	7,500,000	41,169,042	50,000,000	11,653,263	-	-	-
CP 26: Housing Development and Management	CSP 26.1: Housing Management	4,000,000	12,474,568	-	13,474,568	20,000,000	22,000,000	24,200,000
	Acquisition of Non-Financial Assets	4,000,000	12,474,568	-	13,474,568	20,000,000	22,000,000	24,200,000
	CSP 26.2: Housing Development	20,000,000	96,464,543	35,000,000	297,589,246	20,000,000	22,000,000	24,200,000
	Acquisition of Non-Financial Assets	20,000,000	20,000,000	35,000,000	24,000,000	20,000,000	22,000,000	24,200,000
	Grants, transfers and subsidies	-	76,464,543	-	273,589,246	-	-	-
<b>Total Vote</b>		<b>219,984,770</b>	<b>435,461,211</b>	<b>240,481,352</b>	<b>573,379,595</b>	<b>118,241,070</b>	<b>130,065,177</b>	<b>143,071,695</b>

#### H. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	8	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Director - Administration	R	1	2,430,525	2,552,051	2,679,654
4	Director - Housing	R	1	2,433,110	2,554,766	2,682,504
5	Director of Urban Development	R	1	2,451,081	2,573,635	2,702,317
6	Director Survey	R	1	2,442,614	2,564,745	2,692,982
7	Chief Physical Planner	M	1	1,628,683	1,710,117	1,795,623
8	Principal Administrative Officer	M	1	1,650,430	1,732,952	1,819,599
9	Senior Administrative Officer	L	1	1,403,576	1,473,755	1,547,443
10	Land Survey Assistant [1]	K	1	941,578	988,657	1,038,090
11	Inspector (Building)	K	1	939,111	986,067	1,035,370
12	Office Administrator [1]	K	1	942,453	989,576	1,039,054
13	Accountant [2]	J	1	763,235	801,397	841,467
14	Land Survey Assistant [2]	J	1	809,215	849,676	892,160
15	Administrative Officer [3]	H	4	2,041,320	2,143,386	2,250,555
16	Clerical Officer [1] - General Office Service	H	1	606,379	636,698	668,533
17	Inspector (Building)	H	1	606,379	636,698	668,533
18	Land Rates Clerk	H	1	625,602	656,882	689,726
19	Office Administrative Assistant [2]	H	1	606,379	636,698	668,533
20	Cleaning Supervisor [1]	G	1	706,379	741,698	778,783
21	Senior Audit Clerk	G	1	705,989	741,288	778,353
22	Senior Clerical Officer	G	1	730,905	767,450	805,823
23	Surveyor Assistant III	G	1	722,057	758,160	796,068
24	Artisan [1]	E	1	516,681	542,515	569,641
25	Senior Supervisor	E	1	501,679	526,763	553,101
26	Draughtsman	E	1	503,395	528,565	554,993
27	Revenue Officer	E	1	554,727	582,463	611,587
28	Driver [3]	D	2	989,886	1,039,380	1,091,349
	<b>Sub-Total</b>		<b>33</b>	<b>40,647,796</b>	<b>42,680,186</b>	<b>44,814,195</b>
	Temporary Employees			2,219,526	2,219,526	2,219,526
	<b>Grand Total</b>			<b>42,867,322</b>	<b>44,899,712</b>	<b>47,033,721</b>

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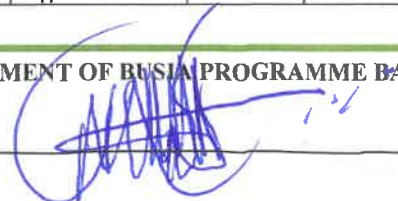


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**Itemized recurrent**

DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>	63,222,343	66,175,063	66,175,063	42,867,322	47,154,054	51,869,460
	2110100	<b>Basic salary+ Permanent Employees</b>	36,983,064	46,490,430	42,490,430	27,439,841	30,183,825	33,202,208
	2110101	Basic Salary civil services	36,983,064	46,490,430	42,490,430	27,439,841	30,183,825	33,202,208
	2110200	<b>Basic Wages - Temporary Employees</b>	5,682,646	3,000,000	7,000,000	2,219,526	2,441,479	2,685,626
	2110202	Casual Labour - Others	5,682,646	3,000,000	7,000,000	2,219,526	2,441,479	2,685,626
	2110300	<b>Personal Allowance +Paid as Part of Salary</b>	14,349,666	13,014,704	13,014,704	9,302,810	10,233,091	11,256,400
	2110301	House Allowance	8,434,512	8,269,512	8,269,512	6,406,440	7,047,084	7,751,792
	2110309	Special Duty Allowance	180,000	180,000	180,000	180,000	198,000	217,800
	2110314	Transport Allowance	4,574,784	3,372,000	3,372,000	1,932,000	2,125,200	2,337,720
	2110315	Extraneous Allowance	506,400	506,400	506,400	266,400	293,040	322,344
	2110320	Leave Allowance	653,970	686,792	686,792	517,970	569,767	626,744
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	6,206,967	3,669,929	3,669,929	3,905,145	4,295,660	4,725,225
	2120103	Pension	5,329,071	2,931,798	2,931,798	3,301,317	3,631,449	3,994,594
	2120103	Housing Levy	877,896	738,131	738,131	603,828	664,211	730,632
Headquarters		<b>Use of Goods and Services</b>	103,999,754	27,475,000	72,071,230	13,478,000	14,825,800	16,308,380
	2210100	<b>Utilities Supplies and Services</b>	6,092,500	2,550,000	4,300,800	1,555,000	1,710,500	1,881,550
	2210101	Electricity Expenses	5,992,500	2,500,000	4,023,069	1,500,000	1,650,000	1,815,000
	2210102	Water and Sewerage charges	100,000	50,000	277,731	55,000	60,500	66,550
	2210200	<b>Communication Supplies and Services</b>	-	80,000	-	88,000	96,800	106,480
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	50,000	-	55,000	60,500	66,550
	2210203	Courier and Postal Services	-	30,000	-	33,000	36,300	39,930
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	2,908,000	1,400,000	900,000	1,150,000	1,265,000	1,391,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,058,000	500,000	-	450,000	495,000	544,500
	2210302	Accommodation +domestic	300,000	300,000	300,000	300,000	330,000	363,000
	2210303	Daily Subsistence Allowances	550,000	600,000	600,000	400,000	440,000	484,000
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	400,000	1,350,000	-	1,030,000	1,133,000	1,246,300
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	550,000	-	450,000	495,000	544,500
	2210402	Accommodation +Foreign	-	500,000	-	350,000	385,000	423,500
	2210403	Daily Subsistence Allowances	-	300,000	-	230,000	253,000	278,300
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	661,042	915,000	1,664,336	700,000	770,000	847,000

Sign



Date 30<sup>th</sup> April 2026



DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210502	Publishing and Printing Services	308,402	450,000	-	350,000	385,000	423,500
	2210504	Advertising awareness	352,640	400,000	1,664,336	350,000	385,000	423,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	65,000	-	-	-	-
	<b>2210600</b>	<b>Rentals of Produced Assets</b>	<b>32,186,477</b>	<b>6,500,000</b>	<b>34,782,048</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	2210603	Rents and Rates Non-residential	32,186,477	6,500,000	34,782,048	1,000,000	1,100,000	1,210,000
	<b>2210700</b>	<b>Training Expenses</b>	<b>600,000</b>	<b>1,400,000</b>	<b>3,700,000</b>	<b>1,070,000</b>	<b>1,177,000</b>	<b>1,294,700</b>
	2210701	Travel Allowance	100,000	300,000	1,200,000	330,000	363,000	399,300
	2210710	Accommodation	250,000	500,000	2,200,000	340,000	374,000	411,400
	2210711	Tuition fees	250,000	600,000	300,000	400,000	440,000	484,000
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>1,886,280</b>	<b>1,830,000</b>	<b>2,317,180</b>	<b>1,200,000</b>	<b>1,320,000</b>	<b>1,452,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,386,280	650,000	1,937,180	400,000	440,000	484,000
	2210802	Boards, Committees, Conferences & Seminars	500,000	130,000	130,000	300,000	330,000	363,000
	2210802	Boards, Committees( Nambale and Port Victoria)	-	1,050,000	250,000	500,000	550,000	605,000
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>3,429,279</b>	<b>1,000,000</b>	<b>4,571,086</b>	<b>800,000</b>	<b>880,000</b>	<b>968,000</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,644,995	600,000	1,798,173	500,000	550,000	605,000
	2211102	Supplies and Accessories for Computers and Printers	1,184,527	-	1,272,920	-	-	-
	2211103	Sanitary and cleaning materials,	599,757	400,000	1,499,993	300,000	330,000	363,000
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,500,000</b>	<b>1,550,000</b>	<b>3,010,384</b>	<b>605,000</b>	<b>665,500</b>	<b>732,050</b>
	2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,550,000	3,010,384	605,000	665,500	732,050
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>53,345,845</b>	<b>7,850,000</b>	<b>16,539,345</b>	<b>3,380,000</b>	<b>3,718,000</b>	<b>4,089,800</b>
	2211305	Contracted Guards and Cleaning Services	1,845,845	1,550,000	6,189,345	3,050,000	3,355,000	3,690,500
	2211305	Cleaning Services- solid waste management	30,000,000	6,000,000	5,250,000	-	-	-
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	300,000	300,000	330,000	363,000	399,300
	2211310	Provision of Consultancy services- Strategic Plan	-	-	-	-	-	-
	2211310	Provision of Consultancy services	-	-	-	-	-	-
	2211310	Titling of public land and metrological survey	-	-	4,800,000	-	-	-
	2211399	Monitoring and Evaluation	-	-	-	-	-	-

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DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211399	Development of County Spatial Plan	21,500,000	-	-	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	800,000	500,000	286,051	350,000	385,000	423,500
	2220101	Maintenance Expenses + Motor Vehicles	800,000	500,000	286,051	350,000	385,000	423,500
	2220200	Routine Maintenance + Other Assets	190,331	550,000	-	550,000	605,000	665,500
	2220202	Maintenance of Office Furniture and Equipment	190,331	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	550,000	-	550,000	605,000	665,500
	2610000	Grants and Other Transfers	-	8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
	2610100	Other Current Transfers, Grants and Subsidies	-	8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
	2640499	Affordable Housing Programme	-	8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
		Acquisition OF Non-Financial Assets	4,467,459	1,100,000	1,336,737	-	-	-
	3110700	Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	-
	3110701	Purchase of motor vehicle	-	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	4,467,459	1,100,000	1,336,737	-	-	-
	3111001	Purchase of Office Furniture and Fittings	1,849,782	500,000	1,336,737	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	2,617,677	600,000	-	-	-	-
	3111400	Research , Feasibility Studies, Project Preparation	-	-	-	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies	-	-	-	-	-	-
	3111401	Survey and Titling of public land	-	-	-	-	-	-
	3111402	Development of physical plans for markets	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>171,689,556</b>	<b>103,567,473</b>	<b>148,400,440</b>	<b>56,345,322</b>	<b>70,545,617</b>	<b>77,600,179</b>
Physical Planning		Use of Goods and Services	1,000,000	1,750,000	850,000	1,810,000	1,991,000	2,190,100
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	500,000	650,000	550,000	650,000	715,000	786,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	150,000	150,000	200,000	220,000	242,000
	2210302	Accommodation +domestic	250,000	300,000	200,000	230,000	253,000	278,300
	2210303	Daily Subsistence Allowances	150,000	200,000	200,000	220,000	242,000	266,200
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	300,000	800,000	-	830,000	913,000	1,004,300

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DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	300,000	-	330,000	363,000	399,300
	2210402	Accommodation +Foreign	-	300,000	-	250,000	275,000	302,500
	2210403	Daily Subsistence Allowances	100,000	200,000	-	250,000	275,000	302,500
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>330,000</b>	<b>363,000</b>	<b>399,300</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	300,000	300,000	330,000	363,000	399,300
		Acquisition OF Non-Financial Assets	-	-	-	-	-	-
	3111400	Research , Feasibility Studies, Project Preparation	-	-	-	-	-	-
	3111402	Implementation of YALA DELTA Plan	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>1,000,000</b>	<b>1,750,000</b>	<b>850,000</b>	<b>1,810,000</b>	<b>1,991,000</b>	<b>2,190,100</b>
Survey		<b>Use of Goods and Services</b>	<b>1,500,000</b>	<b>1,050,000</b>	<b>300,000</b>	<b>1,135,000</b>	<b>1,248,500</b>	<b>1,373,350</b>
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>800,000</b>	<b>500,000</b>	<b>300,000</b>	<b>730,000</b>	<b>803,000</b>	<b>883,300</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	200,000	100,000	250,000	275,000	302,500
	2210302	Accommodation +domestic	300,000	200,000	100,000	230,000	253,000	278,300
	2210303	Daily Subsistence Allowances	200,000	100,000	100,000	250,000	275,000	302,500
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>200,000</b>	<b>500,000</b>	<b>-</b>	<b>350,000</b>	<b>385,000</b>	<b>423,500</b>
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	200,000	-	120,000	132,000	145,200
	2210402	Accommodation +Foreign	-	100,000	-	110,000	121,000	133,100
	2210403	Daily Subsistence Allowances	-	200,000	-	120,000	132,000	145,200
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>200,000</b>	<b>50,000</b>	<b>-</b>	<b>55,000</b>	<b>60,500</b>	<b>66,550</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	50,000	-	55,000	60,500	66,550
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	300,000	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	1,750,000	500,000	-	-	-
	3111100	Purchase of Specialised Plant, Equipment and Machinery	-	1,750,000	500,000	-	-	-
	3111114	Purchase of Survey Equipment, Tilting & Demarcation	-	1,750,000	500,000	-	-	-
		<b>SUB TOTAL</b>	<b>1,500,000</b>	<b>2,800,000</b>	<b>800,000</b>	<b>1,135,000</b>	<b>1,248,500</b>	<b>1,373,350</b>
Housing		<b>Use of Goods and Services</b>	<b>900,000</b>	<b>1,900,000</b>	<b>800,000</b>	<b>1,950,000</b>	<b>2,145,000</b>	<b>2,359,500</b>

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DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	500,000	800,000	600,000	750,000	825,000	907,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	300,000	200,000	250,000	275,000	302,500
	2210302	Accommodation +domestic	200,000	300,000	200,000	250,000	275,000	302,500
	2210303	Daily Subsistence Allowances	100,000	200,000	200,000	250,000	275,000	302,500
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	200,000	800,000	-	880,000	968,000	1,064,800
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	300,000	-	330,000	363,000	399,300
	2210402	Accommodation +Foreign	-	300,000	-	330,000	363,000	399,300
	2210403	Daily Subsistence Allowances	-	200,000	-	220,000	242,000	266,200
	2210800	<b>Hospitality Supplies and Services</b>	200,000	300,000	200,000	320,000	352,000	387,200
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	300,000	200,000	320,000	352,000	387,200
		<b>Acquisition OF Non-Financial Assets</b>	-	-	-	2,398,691	2,638,560	2,902,416
	3111400	<b>Research , Feasibility Studies, Project Preparation</b>	-	-	-	2,398,691	2,638,560	2,902,416
	3111401	Preparation of Housing Policy	-	-	-	2,398,691	2,638,560	2,902,416
		<b>SUB TOTAL</b>	<b>900,000</b>	<b>1,900,000</b>	<b>800,000</b>	<b>4,348,691</b>	<b>4,783,560</b>	<b>5,261,916</b>
<b>Urban Development</b>		<b>Use of Goods and Services</b>	<b>800,000</b>	<b>1,650,000</b>	<b>600,000</b>	<b>1,815,000</b>	<b>1,996,500</b>	<b>2,196,150</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	400,000	700,000	400,000	870,000	957,000	1,052,700
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000	350,000	250,000	285,000	313,500	344,850
	2210302	Accommodation +domestic	150,000	200,000	-	220,000	242,000	266,200
	2210303	Daily Subsistence Allowances	100,000	150,000	150,000	365,000	401,500	441,650
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	200,000	650,000	-	615,000	676,500	744,150
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	300,000	-	230,000	253,000	278,300
	2210402	Accommodation +Foreign	-	250,000	-	275,000	302,500	332,750
	2210403	Daily Subsistence Allowances	-	100,000	-	110,000	121,000	133,100
	2210800	Hospitality Supplies and Services	200,000	300,000	200,000	330,000	363,000	399,300
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	300,000	200,000	330,000	363,000	399,300
		<b>SUB TOTAL</b>	<b>800,000</b>	<b>1,650,000</b>	<b>600,000</b>	<b>1,815,000</b>	<b>1,996,500</b>	<b>2,196,150</b>
<b>Busia Municipality</b>		<b>Use of Goods and Services</b>	<b>43,219,992</b>	<b>10,925,000</b>	<b>66,523,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210100	Utilities Supplies and Services	150,000	750,000	350,000	-	-	-

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Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
	2210101	Electricity Expenses	100,000	650,000	250,000	-	-	-
	2210102	Water and Sewerage charges	50,000	100,000	100,000	-	-	-
	<b>2210200</b>	<b>Communication Supplies and Services</b>	-	<b>120,000</b>	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services all	-	70,000	-	-	-	-
	2210203	Courier and Postal Services	-	50,000	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	800,000	1,850,000	1,100,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	1,000,000	500,000	-	-	-
	2210302	Accommodation +domestic	250,000	400,000	300,000	-	-	-
	2210303	Daily Subsistence Allowances	300,000	450,000	300,000	-	-	-
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>322,542</b>	<b>455,000</b>	-	-	-	-
	2210502	Publishing and Printing Services	100,000	430,000	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	22,542	25,000	-	-	-	-
	2210504	Advertising awareness	200,000	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>35,200,000</b>	<b>1,000,000</b>	<b>61,709,300</b>	-	-	-
	2210710	Accommodation	-	550,000	550,000	-	-	-
	2210711	Tuition fees	200,000	450,000	450,000	-	-	-
	2210799	Kenya Urban Support Programme-Urban Institutional Grant	35,000,000	-	60,709,300	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>1,300,000</b>	<b>1,400,000</b>	<b>550,000</b>	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	850,000	300,000	-	-	-
	2210802	Boards, Committees, Conferences & Seminars	500,000	550,000	250,000	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>1,497,450</b>	<b>1,300,000</b>	<b>200,000</b>	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,297,450	600,000	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	250,000	-	-	-	-
	2211103	Sanitary and cleaning materials,	200,000	450,000	200,000	-	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,050,000</b>	<b>1,100,000</b>	<b>600,000</b>	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	1,050,000	1,100,000	600,000	-	-	-
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>1,900,000</b>	<b>1,950,000</b>	<b>1,000,000</b>	-	-	-
	2211305	Cleaning Services- solid waste management	-	1,000,000	1,000,000	-	-	-
	2211399	Policy Documents & Donor funded	-	950,000	-	-	-	-

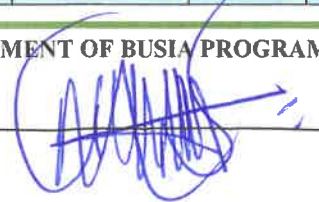
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Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	**	projects-incl.Consultancy services						
	2211310	Contracted Professional Services	1,900,000	-	-	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	1,000,000	700,000	1,013,949	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	1,000,000	700,000	1,013,949	-	-	-
	2220200	Routine Maintenance + Other Assets	-	300,000	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	300,000	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		<b>Acquisition OF Non-Financial Assets</b>	<b>1,800,000</b>	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	300,000	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	300,000	-	-	-	-	-
	3111400	<b>Research , Feasibility Studies, Project Preparation</b>	<b>1,500,000</b>	-	-	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies	1,500,000	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>45,019,992</b>	<b>10,925,000</b>	<b>66,523,249</b>	-	-	-
Malaba Municipality		Use of Goods and Services	5,550,000	9,838,879	5,288,879	-	-	-
	2210100	<b>Utilities Supplies and Services</b>	<b>150,000</b>	<b>256,992</b>	<b>256,992</b>	-	-	-
	2210101	Electricity Expenses	100,000	200,000	200,000	-	-	-
	2210102	Water and Sewerage charges	50,000	56,992	56,992	-	-	-
	2210200	Communication Supplies and Services	50,000	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services all	10,000	-	-	-	-	-
	2210203	Courier and Postal Services	40,000	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,850,000</b>	<b>3,450,000</b>	<b>1,450,000</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	950,000	900,000	400,000	-	-	-
	2210302	Accommodation +domestic	400,000	1,350,000	450,000	-	-	-
	2210303	Daily Subsistence Allowances	500,000	1,200,000	600,000	-	-	-
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	<b>250,000</b>	<b>300,000</b>	<b>200,000</b>	-	-	-
	2210504	Advertising awareness	250,000	300,000	200,000	-	-	-
	2210700	<b>Training Expenses</b>	<b>1,300,000</b>	<b>1,750,000</b>	<b>500,000</b>	-	-	-
	2210710	Accommodation	-	950,000	200,000	-	-	-

Sign



Date 30<sup>th</sup> April 2026

DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210711	Tuition fees	1,300,000	800,000	300,000	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>1,000,000</b>	<b>1,281,887</b>	<b>681,887</b>	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	650,000	350,000	-	-	-
	2210802	Boards, Committees, Conferences & Seminars	500,000	631,887	331,887	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>550,000</b>	<b>1,150,000</b>	<b>550,000</b>	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	300,000	650,000	350,000	-	-	-
	2211103	Sanitary and cleaning materials,	250,000	500,000	200,000	-	-	-
	2211200	Fuel Oil and Lubricants	400,000	650,000	650,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	400,000	650,000	650,000	-	-	-
	2211300	Other Operating Expenses	-	1,000,000	1,000,000	-	-	-
	2211305	Cleaning Services- solid waste management	-	1,000,000	1,000,000	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	-	-	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	-	-	-	-	-
		Acquisition OF Non-Financial Assets	-	550,000	-	-	-	-
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	-	<b>550,000</b>	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	550,000	-	-	-	-
	3111400	Research , Feasibility Studies, Project Preparation	-	-	-	-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies	-	-	-	-	-	-
		<b>SUB TOTAL</b>	<b>5,550,000</b>	<b>10,388,879</b>	<b>5,288,879</b>	-	-	-
		<b>Gross Total</b>	<b>226,459,548</b>	<b>132,981,352</b>	<b>223,262,568</b>	<b>65,454,013</b>	<b>80,565,177</b>	<b>88,621,695</b>
		<b>Summary of Expenditure by Economic Classification</b>						
		Compensation to Employees	63,222,343	66,175,063	66,175,063	42,867,322	47,154,054	51,869,460
		Use of Goods and Services	156,969,746	54,588,879	146,493,358	20,188,000	22,206,800	24,427,480
		Acquisition of Non-Financial Assets	6,267,459	3,400,000	1,836,737	2,398,691	2,638,560	2,902,416
		Grants, transfers and subsidies		8,817,410	8,817,410	7,787,057	8,565,763	9,422,339
		<b>Total Recurrent Expenditure</b>	<b>226,459,548</b>	<b>132,981,352</b>	<b>223,262,568</b>	<b>73,241,070</b>	<b>80,565,177</b>	<b>88,621,695</b>

Sign



Date 30<sup>th</sup> April 2026

### Itemized development

8.Department of Lands, Housing and Urban Development									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Physical Planning and Land Use Management</b>									
Land use Administration and Management	3130101	Acquisition of land (land banking, Surveying and Titling)	Ongoing	30,447,800	22,500,000	24,399,950	5,000,000	5,500,000	6,050,000
	3110504	Fencing of County Government Land		7,445,710	-	-	-	-	-
<b>Sub Total</b>				<b>37,893,510</b>	<b>22,500,000</b>	<b>24,399,950</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
<b>Total</b>				<b>37,893,510</b>	<b>22,500,000</b>	<b>24,399,950</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
<b>Programme: Urban Management Services</b>									
Urban Management	2211311	Solid Waste Management	Ongoing	-	-	-	-	-	-
	3110705	Acquisition of solid waste tippers across the County	New	21,000,000	-	3,000,000	-	-	-
<b>Sub Total</b>				<b>21,000,000</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Urban Infrastructure Development and Management	3111402	Development of Urban Plans	New	2,500,000	-	-	-	-	-
	3110202	Development of Green Parks	New	2,920,270	-	2,009,947	-	-	-
	3110502	Storm water management-Opening and Rehabilitation of drainage channels in Urban Centre	Ongoing	8,748,772	-	7,493,316	-	-	-
	3110504	Other Infrastructure and Civil Works	New	27,000,000	50,000,000	2,150,000	-	-	-
<b>Sub Total</b>				<b>41,169,042</b>	<b>50,000,000</b>	<b>11,653,263</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>62,169,042</b>	<b>50,000,000</b>	<b>14,653,263</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Programme: Housing Development and Management</b>									
Housing Management	3110302	Renovation of County Offices	Ongoing	12,474,568	-	13,474,568	20,000,000	22,000,000	24,200,000
	<b>Sub Total</b>				<b>12,474,568</b>	<b>-</b>	<b>13,474,568</b>	<b>20,000,000</b>	<b>22,000,000</b>
Housing Development	2640599	Kenya Urban Support Programme-Urban development grant	New	76,464,543	-	273,589,246	-	-	-
	3110201	Construction of Governor's Residence	New	20,000,000	-	10,000,000	20,000,000	22,000,000	24,200,000
	3110202	Construction of ward offices	New	-	35,000,000	14,000,000	-	-	-
<b>Sub Total</b>				<b>96,464,543</b>	<b>35,000,000</b>	<b>297,589,246</b>	<b>20,000,000</b>	<b>22,000,000</b>	<b>24,200,000</b>
<b>Total</b>				<b>108,939,111</b>	<b>35,000,000</b>	<b>311,063,814</b>	<b>40,000,000</b>	<b>44,000,000</b>	<b>48,400,000</b>
<b>Total</b>				<b>209,001,663</b>	<b>107,500,000</b>	<b>350,117,027</b>	<b>45,000,000</b>	<b>49,500,000</b>	<b>54,450,000</b>

Sign



Date 30<sup>th</sup> April 2026



## **9. Busia Municipality**

### **A. Vision**

A leading competitive regional economic hub.

### **B. Mission**

Transform the Municipality into an excellent institution in unmatched service delivery and infrastructure development.

### **C. Performance Overview and Rationale Funding**

#### **Background Information and Brief Description of Mandate**

##### **Mandate**

Our mandate is to administer and manage the Municipality of Busia as per the Municipality charter and urban areas and cities act.

##### **Core values**

The department is guided by a set of core values that underpin its operations and shape the way it delivers services to the public. Foremost among these is efficiency in service delivery, reflecting a commitment to timely, effective, and high-quality performance in all aspects of its mandate. By prioritizing efficiency, the department ensures that resources are optimally utilized and that the needs of the community are met promptly and reliably.

Equally important is the respect of the community, which underscores the department's dedication to serving with empathy, fairness, and consideration for the diverse perspectives and needs of the people it serves. This value fosters trust, strengthens relationships, and ensures that public service remains people-centered.

Unity of purpose is another guiding principle, promoting collaboration and collective effort among staff and stakeholders. By working together toward common goals, the department enhances coordination, reduces duplication, and achieves more meaningful and sustainable outcomes.



Integrity in operations remains a cornerstone of the department's values, ensuring that all actions are guided by honesty, transparency, and ethical conduct. This commitment builds credibility and confidence in the department's activities, reinforcing the public's trust in its processes and decisions.

Finally, accountability in resource management ensures that all resources—financial, human, and material—are used responsibly, transparently, and in line with established regulations and standards. By upholding accountability, the department demonstrates stewardship, minimizes wastage, and maximizes the impact of its interventions.

Collectively, these core values provide a strong ethical and operational framework, enabling the department to deliver its mandate effectively while maintaining public confidence and promoting sustainable development.

#### **Core Mandate of Busia Municipalities**

As envisaged under section 20 of the Urban Areas and Cities Act, 2011 (Amended 2016 & 2019) and the Municipality Charters.

The Municipality of Busia was established pursuant to the Urban Areas and Cities Act of 2011 (Amended 2016 & 2019) and Municipality of Busia Charter, gazetted in 2018. It qualified to be a municipality not only because it's the headquarters of Busia County, but also because it met the 50,000 minimum population thresholds set for the conferment of Charter and Municipal status on legible urban centres. The Municipality covers three administrative wards: Burumba, Angoromo and Mayenje wards and they are areas facing a rapid population increase hence the need for a strategic approach to planning. The Municipality has a fully constituted and functioning board and management.

Our mandate is to administer and manage the municipality of Busia as per the municipality charter and urban areas and cities act.

The Municipality also serves as the headquarters of Busia County plays a major functional role as a gateway to Uganda and the central African countries. It is a major Commercial hub on this part of the county. These Commercial activities include: - Hotels, Wholesale & Retail shops, Banks, Clearing and Forwarding offices. There are various Institutions both Public and Private



– within Town e.g. Newly established Medical Training College, at Alupe and Busia Level 5 Hospital, KEMRI, KEFRI, Rehabilitation and Orphan Homes, Youth polytechnic etc. There are small scale industrial activities such as bakeries, Juakali among others.

#### D. Strategic Objectives

##### CP 27: General Administration and Support Services

Promoting Sustainable Urban Development, and Improving Service Delivery

##### CP 28: Urban Management Services

To facilitate sustainable development of Busia Municipality

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.740,868,399**. For the FY 2026/27, **Ksh.223,827,311** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.246,210,042** and **Ksh.270,831,046** respectively.

#### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services Total	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%
Urban Management Services	Municipality infrastructure development and management	To facilitate sustainable development of Busia Municipality	Sustained development of Municipality	Maintained Municipality market	No. of Maintained Municipality market	0	1	1	1
		To facilitate sustainable development of Busia Municipality	Sustained development of Municipality	Storm water managed	No. of Kms of drainage channels opened and maintained	1	10	10	10

Sign



Date 30<sup>th</sup> April 2026

## F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 27: General Administrative and support services	CSP 27.1: Administrative support services					22,827,311	25,110,042	27,621,046
CP 28: Urban Management Services	CSP 28.1: Urban Management Services					201,000,000	221,100,000	243,210,000
<b>Total Vote</b>						<b>223,827,311</b>	<b>246,210,042</b>	<b>270,831,046</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	-	-	-	22,827,311	25,110,042	27,621,046
Compensation to Employees				12,827,311	14,110,042	15,521,046
Use of Goods and Services				10,000,000	11,000,000	12,100,000
Acquisition of Non-Financial Assets				-	-	-
Grants, transfers and subsidies				-	-	-
<b>Capital Expenditure</b>	-	-	-	201,000,000	221,100,000	243,210,000
Acquisition of Non-Financial Assets				201,000,000	221,100,000	243,210,000
Grants, transfers and subsidies						
<b>Total Expenditure</b>	-	-	-	<b>223,827,311</b>	<b>246,210,042</b>	<b>270,831,046</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 27: General Administrative and support services	CSP 27.1: Administrative support services	-	-	-	22,827,311	25,110,042	27,621,046
	Compensation to Employees				12,827,311	14,110,042	15,521,046
	Use of Goods and Services				10,000,000	11,000,000	12,100,000
	Acquisition of Non-Financial Assets				-	-	-
	Grants, transfers and subsidies				-	-	-
CP 28: Urban Management Services	CSP 28.1: Urban Management	-	-	-	201,000,000	221,100,000	243,210,000
	Acquisition of Non-Financial Assets				201,000,000	221,100,000	243,210,000
<b>Total Vote</b>		-	-	-	<b>223,827,311</b>	<b>246,210,042</b>	<b>270,831,046</b>

Sign



Date 30<sup>th</sup> April 2026

### I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Municipal Manager	R	1	2,450,825	2,573,366	2,702,035
2	Municipal Engineer	N	1	1,400,353	1,470,371	1,543,889
3	Accountant [1]	K	1	882,622	926,753	973,091
4	Administrative Officer [1]	K	1	882,622	926,753	973,091
5	Town Planner	K	1	854,662	897,395	942,265
6	Accountant [2]	J	1	694,450	729,173	765,631
7	Administrative Officer [3]	H	1	787,737	827,124	868,480
8	Disaster Management Officer	H	1	569,329	597,795	627,685
9	Inspector (Building)	H	1	551,854	579,447	608,419
10	Land Rates Clerk	H	1	569,329	597,795	627,685
11	Office Administrative Assistant [2]	H	1	551,854	579,447	608,419
12	Records Management Officer III	G	1	569,329	597,795	627,685
13	Revenue Officer	E	2	657,630	690,512	725,037
14	Driver [3]	D	2	777,411	816,282	857,096
	<b>Sub-Total</b>		<b>16</b>	<b>12,200,007</b>	<b>12,810,007</b>	<b>13,450,508</b>
	Temporary Employees			627,304	627,304	627,304
	<b>Grand Total</b>			<b>12,827,311</b>	<b>13,437,311</b>	<b>14,077,812</b>

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

### Itemized recurrent

9. Busia Municipality								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>				12,827,311	14,110,042	15,521,046
	2110100	<b>Basic salary+ Permanent Employees</b>				6,415,821	7,057,403	7,763,143
	2110101	Basic Salary civil services				6,415,821	7,057,403	7,763,143
	2110200	<b>Basic Wages - Temporary Employees</b>				627,304	690,034	759,038
	2110202	Casual Labour - Others				627,304	690,034	759,038
	2110300	<b>Personal Allowance +Paid as Part of Salary</b>				3,761,096	4,137,206	4,550,926
	2110301	House Allowance				1,929,096	2,122,006	2,334,206
	2110309	Special Duty Allowance				-	-	-
	2110314	Transport Allowance				1,464,000	1,610,400	1,771,440
	2110315	Extraneous Allowance				240,000	264,000	290,400
	2110320	Leave Allowance				128,000	140,800	154,880
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>				2,023,090	2,225,399	2,447,939
	2120103	Pension				1,771,074	1,948,181	2,143,000
	2120103	Housing Levy				252,016	277,218	304,939
		<b>Use of Goods and Services</b>				10,000,000	11,000,000	12,100,000
	2210100	<b>Utilities Supplies and Services</b>				758,000	833,800	917,180
	2210101	Electricity Expenses				670,000	737,000	810,700
	2210102	Water and Sewerage charges				88,000	96,800	106,480
	2210200	<b>Communication Supplies and Services</b>				132,000	145,200	159,720
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services ail				77,000	84,700	93,170
	2210203	Courier and Postal Services				55,000	60,500	66,550
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>				2,060,000	2,266,000	2,492,600
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				550,000	605,000	665,500
	2210302	Accommodation +domestic				440,000	484,000	532,400
	2210303	Daily Subsistence Allowances				1,070,000	1,177,000	1,294,700
	2210500	<b>Printing , Advertising and Information Supplies and Services</b>				700,000	770,000	847,000
	2210502	Publishing and Printing Services				450,000	495,000	544,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals				-	-	-
	2210504	Advertising awareness				250,000	275,000	302,500
	2210700	Training Expenses				1,030,000	1,133,000	1,246,300
	2210710	Accommodation				580,000	638,000	701,800
	2210711	Tuition fees				450,000	495,000	544,500
	2210799	Kenya Urban Support Programme-Urban Institutional Grant				-	-	-
	2210800	<b>Hospitality Supplies and Services</b>				1,150,000	1,265,000	1,391,500
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks				450,000	495,000	544,500
	2210802	Boards, Committees, Conferences & Seminars				700,000	770,000	847,000
	2211100	<b>Office and General Supplies and Services</b>				990,000	1,089,000	1,197,900

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Date 30<sup>th</sup> April 2026

9. Busia Municipality								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)				495,000	544,500	598,950
	2211102	Supplies and Accessories for Computers and Printers						
	2211103	Sanitary and cleaning materials,				495,000	544,500	598,950
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>				<b>750,000</b>	<b>825,000</b>	<b>907,500</b>
	2211201	Refined Fuels and Lubricants for Transport				750,000	825,000	907,500
	<b>2211300</b>	<b>Other Operating Expenses</b>				<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	2211305	Cleaning Services-solid waste management				1,500,000	1,650,000	1,815,000
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>				<b>600,000</b>	<b>660,000</b>	<b>726,000</b>
	2220101	Maintenance Expenses + Motor Vehicles				600,000	660,000	726,000
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>				<b>330,000</b>	<b>363,000</b>	<b>399,300</b>
	2220202	Maintenance of Office Furniture and Equipment				-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential				330,000	363,000	399,300
		<b>SUB TOTAL</b>				<b>22,827,311</b>	<b>25,110,042</b>	<b>27,621,046</b>
		<b>Summary of Expenditure by Economic Classification</b>						
		Compensation to Employees				12,827,311	14,110,042	15,521,046
		Use of Goods and Services				10,000,000	11,000,000	12,100,000
		Acquisition of Non-Financial Assets				-	-	-
		Grants, transfers and subsidies						
		<b>Total Recurrent Expenditure</b>				<b>22,827,311</b>	<b>25,110,042</b>	<b>27,621,046</b>

### Itemized development

9. Busia Municipality									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STAT US	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Urban Management Services</b>									
<b>Urban Infrastructure Development and Management</b>	3111402	Development of Urban Plans							
	2640599	Kenya Urban Support Programme-Urban development grant					150,000,000	165,000,000	181,500,000
	3110602	Maintenance of Municipal Market (Busia Transshipment Market and Soko Posta)					6,000,000	6,600,000	7,260,000
	3110502	Storm water management-Opening and Rehabilitation of drainage channels in Urban Centre					8,000,000	8,800,000	9,680,000
	3110504	Other Infrastructure and Civil Works- Cabros					37,000,000	40,700,000	44,770,000
	<b>Sub Total</b>						<b>201,000,000</b>	<b>221,100,000</b>	<b>243,210,000</b>
<b>Total</b>							<b>201,000,000</b>	<b>221,100,000</b>	<b>243,210,000</b>

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Date 30<sup>th</sup> April 2026

## **10. Malaba Municipality**

### **Overview**

Malaba Municipality is the newest municipality in Busia County created in line with the Urban Areas and Cities Act, 2011 with an intention to provide better services and distribute county resource to the residents. Upon satisfying the criteria needed to be classified as a municipality and in exercising the powers conferred in section 9(1) of the Urban Areas and Cities Act 2011 augmented by section 72 of the Interpretations and General Provisions Act (Chapter 2) and all other enabling provisions of law, Malaba Municipality was granted the Municipal charter on 27th March 2020. The municipality has a board duly constituted as per the Act and the Municipal Manager to operationalize its activities. The board members were gazetted on 14th November 2023

### **A. Vision**

Is to expedite excellence in Land Management and Provision of Excellent, Affordable and Quality Housing for sustainable development.

### **B. Mission**

Is to facilitate improvement of livelihoods of Kenyans through efficient administration, equitable access, secure tenure, sustainable management of land resource and access to adequate housing.

### **C. Performance Overview and Rationale Funding**

#### **Background Information and Brief Description of Mandate**

It is the second and most recently classified urban Centre. It is in the Teso region of Busia County and covers four administrative wards, i.e., Malaba North, Malaba Central, Malaba South, and Amukura West. The Municipality covers approximately 129,179 square kilometers. As per the 2019 census, the Municipality hosts approximately 92,010 people, and it is projected that the population will rise to 105,447 by the year 2025.





The Municipal charter was issued on 27th March 2020 and gazetted vide gazette notice no. 3247 of 7th April 2020. The Municipality was upgraded from a town that, before the onset of devolution, was known as Malaba Town Council.

As envisaged under section 20 of the Urban Areas and Cities Act, 2011 (Amended 2016 & 2019) and the Municipality Charters.

To administer and manage the municipality of Busia as per the municipality charter and urban areas and cities act.

The Municipality plays a major functional role as a gateway to Uganda and the central African countries. It is a major Commercial hub on this part of the county. These Commercial activities include: - Hotels, Wholesale & Retail shops, Banks, Clearing and Forwarding offices. There are various Institutions both Public and Private – within Town, there are small scale industrial activities such as bakeries, Juakali among others.

#### D. Strategic Objectives

##### CP 29: General Administration and Support Services.

Enhancing cross-border trade and improving service delivery.

##### CP 30: Urban Management Services

To facilitate sustainable development of Malaba Municipality

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.144,268,344** For the FY 2026/27, **Ksh.61,751,554** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.39,293,709** and **Ksh.43,223,080** respectively.

#### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services Total	Administrative Support Services.	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality services	%Achievement of the set Programme	100%	100%	100%	100%

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Urban Management Services	Municipality infrastructure development and management	To facilitate sustainable development of Malaba Municipality	Sustained development of Municipality	Storm water managed	No. of Kms of drainage channels opened and maintained	1	8	10	10
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#### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
CP 29: General Administrative and support services	CSP 29.1: Administrative support services				15,751,554	17,326,709	19,059,380
CP 30: Urban Management Services	CSP 30.1: Urban Management				46,000,000	21,967,000	24,163,700
<b>Total Vote</b>					<b>61,751,554</b>	<b>39,293,709</b>	<b>43,223,080</b>

#### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
<b>Current Expenditure</b>	-	-	-	15,751,554	17,326,709	19,059,380
Compensation to Employees				5,751,554	6,326,709	6,959,380
Use of Goods and Services				10,000,000	11,000,000	12,100,000
Acquisition of Non-Financial Assets				-	-	-
Grants, transfers and subsidies				-	-	-
<b>Capital Expenditure</b>	-	-	-	46,000,000	21,967,000	24,163,700
Acquisition of Non-Financial Assets				46,000,000	21,967,000	24,163,700
Grants, transfers and subsidies				-	-	-
<b>Total Expenditure</b>	-	-	-	<b>61,751,554</b>	<b>39,293,709</b>	<b>43,223,080</b>

#### H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projected Budget Estimates	
			FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028-2028/2029 Kshs..	FY 2027/2028-2028/2029 Kshs..
Malaba Municipality	CP 29: General Administrative and support services	CSP 29.1: Administrative support services	-	-	-	-	15,751,554	17,326,709	19,059,380
		Compensation to Employees					5,751,554	6,326,709	6,959,380
		Use of Goods and Services					10,000,000	11,000,000	12,100,000
		Acquisition of Non-Financial Assets					-	-	-
		Grants, transfers and subsidies					-	-	-
	CP 30: Urban Management Services	CSP 30.1: Urban Management	-	-	-	-	46,000,000	21,967,000	24,163,700
		Acquisition of Non-Financial Assets					46,000,000	21,967,000	24,163,700
	<b>Total Vote</b>		-	-	-	-	<b>61,751,554</b>	<b>39,293,709</b>	<b>43,223,080</b>

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## I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Municipal Manager	R	1	2,463,824	2,587,015	2,716,366
3	Municipal Engineer	N	2	2,800,706	2,940,741	3,087,778
	<b>Sub-Total</b>		<b>3</b>	<b>5,264,530</b>	<b>5,527,757</b>	<b>5,804,144</b>
	Temporary Employees			487,024	487,024	487,024
	<b>Grand Total</b>		<b>3</b>	<b>5,751,554</b>	<b>6,014,781</b>	<b>6,291,168</b>

### Itemized recurrent

10. Malaba Municipality								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		Compensation to Employees				5,751,554	6,326,709	6,959,380
	2110100	Basic salary+ Permanent Employees				3,766,743	4,143,417	4,557,759
	2110101	Basic Salary civil services				3,766,743	4,143,417	4,557,759
	2110200	Basic Wages - Temporary Employees				487,024	535,726	589,299
	2110202	Casual Labour - Others				487,024	535,726	589,299
	2110300	Personal Allowance +Paid as Part of Salary				1,096,096	1,205,706	1,326,276
	2110301	House Allowance				690,096	759,106	835,016
	2110309	Special Duty Allowance						
	2110314	Transport Allowance				384,000	422,400	464,640
	2110315	Extraneous Allowance						
	2110320	Leave Allowance				22,000	24,200	26,620
	2120100	Employer Contributions to Compulsory National Social Security Schemes				401,691	441,860	486,046
	2120103	Pension				332,424	365,666	402,233
	2120103	Housing Levy				69,267	76,194	83,813
		Use of Goods and Services				10,000,000	11,000,000	12,100,000
	2210100	Utilities Supplies and Services				570,000	627,000	689,700
	2210101	Electricity Expenses				500,000	550,000	605,000
	2210102	Water and Sewerage charges				70,000	77,000	84,700
	2210200	Communication Supplies and Services						
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services ail						
	2210203	Courier and Postal Services						
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs				3,800,000	4,180,000	4,598,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)				1,500,000	1,650,000	1,815,000
	2210302	Accommodation +domestic				1,450,000	1,595,000	1,754,500
	2210303	Daily Subsistence Allowances				850,000	935,000	1,028,500
	2210500	Printing, Advertising and Information Supplies and Services				330,000	363,000	399,300
	2210504	Advertising awareness				330,000	363,000	399,300
	2210700	Training Expenses				1,050,000	1,155,000	1,270,500
	2210710	Accommodation				300,000	330,000	363,000

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10. Malaba Municipality								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210711	Tuition fees				750,000	825,000	907,500
	2210800	Hospitality Supplies and Services				1,200,000	1,320,000	1,452,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks				450,000	495,000	544,500
	2210802	Boards, Committees, Conferences & Seminars				750,000	825,000	907,500
	2211100	Office and General Supplies and Services				550,000	605,000	665,500
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)				500,000	550,000	605,000
	2211103	Sanitary and cleaning materials,				50,000	55,000	60,500
	2211200	Fuel Oil and Lubricants				450,000	495,000	544,500
	2211201	Refined Fuels and Lubricants for Transport				450,000	495,000	544,500
	2211300	Other Operating Expenses				1,600,000	1,760,000	1,936,000
	2211305	Cleaning Services-solid waste management				1,600,000	1,760,000	1,936,000
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment				450,000	495,000	544,500
	2220101	Maintenance Expenses + Motor Vehicles				450,000	495,000	544,500
		Acquisition OF Non-Financial Assets				-	-	-
	3111000	Purchase of Office Furniture and General Equipment				-	-	-
	3111001	Purchase of Office Furniture and Fittings				-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment				-	-	-
	3111400	Research , Feasibility Studies, Project Preparation				-	-	-
	3111401	Prefeasibility, feasibility studies and appraisal studies				-	-	-
		<b>SUB TOTAL</b>				<b>15,751,554</b>	<b>17,326,709</b>	<b>19,059,380</b>
		Summary of Expenditure by Economic Classification						
		Compensation to Employees				5,751,554	6,326,709	6,959,380
		Use of Goods and Services				10,000,000	11,000,000	12,100,000
		Acquisition of Non-Financial Assets				-	-	-
		Grants, transfers and subsidies						
		<b>Total Recurrent Expenditure</b>				<b>15,751,554</b>	<b>17,326,709</b>	<b>19,059,380</b>

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### Itemized development

10. Malaba Municipality									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Urban Management Services</b>									
Urban Infrastructure Development and Management	3111402	Development of Urban Plans							
	2640599	Kenya Urban Support Programme- Urban development grant					40,000,000	44,000,000	48,400,000
	3110502	Storm water management- Opening and Rehabilitation of drainage channels in Urban Centre					6,000,000	6,600,000	7,260,000
	<b>Sub Total</b>						<b>46,000,000</b>	<b>50,600,000</b>	<b>55,660,000</b>
<b>Total</b>							<b>46,000,000</b>	<b>50,600,000</b>	<b>55,660,000</b>

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## 11. Department of Water, Environment, Irrigation, Natural Resources and Climate

### A. Vision

Reliable access to clean, safe water and energy, and a secure environment for sustainable development.

### B. Mission

To ensure sustainable management of water, environment, irrigation, natural resources and energy, fostering resilience against climate change and securing a prosperous future for all.

### C. Performance Overview and Rationale Funding

#### Brief description of mandate.

The Department is mandated to ensure sustainable provision of water services, environmental conservation, irrigation development, natural resource management, climate change adaptation and mitigation, and promotion of renewable energy to improve livelihoods and environmental sustainability.

The Department operates through six directorates: Water, Irrigation, Environment, Natural Resources, Climate Change, and Energy.

#### Key Achievement Highlights.

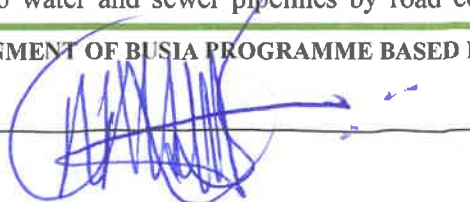
The Department enhanced water infrastructure by extending pipelines, developing water storage facilities, drilling and solarizing boreholes, and installing meters to reduce non-revenue water, benefiting over 17,000 households. Additionally, the County Water and Sanitation Policy was developed to strengthen water resource governance.

In irrigation, progress included the rehabilitation of the Ludacho smallholder irrigation scheme and the establishment of a demonstration irrigation scheme at ATC. The Climate Change Directorate formulated the County Climate Change Action Plan, implemented lightning arrestor installations, and launched FLLOCA-supported projects across various sectors. Environmental conservation efforts focused on establishing tree nurseries, promoting tree planting, and expanding rural electrification through strategic partnerships.

#### Constraints and challenges in Budget Implementation.

The sector faces several interconnected challenges that hinder effective service delivery. These include damage to water and sewer pipelines by road contractors, persistent vandalism of

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infrastructure, and poor coordination between revenue officers and SCWOS. Inadequate water storage and distribution systems further limit reliable access to water.

In the energy sector, delays in disbursement of electrification funds to REREC and the lack of a clear regulatory framework continue to slow progress. Additionally, limited funding for irrigation projects and repairs, coupled with excessive sand harvesting, has contributed to environmental degradation and reduced agricultural productivity.

#### **Lesson Learnt and Recommendations.**

Addressing these challenges requires coordinated and practical interventions. Continuous sensitization of road contractors on their responsibility to protect water infrastructure is essential to minimize damage. Strengthening the policy framework through the development of energy regulations and finance acts, alongside the installation of integrated lighting systems with tracking capabilities, will help curb vandalism and support proper licensing of energy services.

Additionally, increased funding for irrigation projects is necessary to enhance agricultural productivity. Community sensitization on land conservation measures and the promotion of organized working groups will support sustainable resource use. Finally, comprehensive mapping of the county's natural resources will improve planning, management, and long-term sustainability.

#### **D. Strategic Objectives**

##### **CP 31: General Administration and support services**

To facilitate the coordination of programs within the department

##### **CP 32: Water Supply Services**

To increase access to clean and safe water

##### **CP 33: Environmental Management and Protection**

To improve environmental and conservation and management

##### **CP 34: Environmental Conservation and Management**

To improve environmental and conservation and management

##### **CP 35: Natural Resource Management**

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To promote livelihood diversification

**CP 36: Climate Change Mitigation and Adaptation**

To strengthen climate change resilient

**CP 37: Irrigation and Land Reclamation Services**

To Increase access to Irrigation water and Land reclamation services


**CP 38: Energy Development**

To increase share of renewable energy in total consumption

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,235,055,733**. The FY 2026/27, **Ksh.675,243,424** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.742,767,766** and **Ksh.817,044,543** respectively.

**E. Summary of the Programme Key Outputs, Performance Indicators and Targets**

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Water Supply Services	Urban Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of water storage developed (M <sup>3</sup> )	225	150	200	250
				Water pipeline constructed	KMs of pipeline developed	30	15	30	40
				Meters acquired and metered	No. of meters acquired and metered	420	300	350	400
	Rural Water infrastructure development	To increase access to clean and safe water	Increased access to clean and safe water	Water storage facilities constructed	Total volume of storage developed (M <sup>3</sup> )	415	180	200	250

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Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
				Water pipeline constructed	KMs of pipeline developed	50	20	30	40
				Water points developed	Number of boreholes drilled	2	2	5	8
					No of water systems solarized	4	2	4	6
	Maintenance of water systems			Water systems repaired and maintained	Number of systems repaired and maintained	2	0	4	6
Environmental conservation and management	Afforestation & Agro-forestry	To improve environmental and conservation and management	Improved environmental and conservation and management	Tree nurseries established	Number of tree nurseries established	1	4	6	8
				Trees planted in line with presidential decree	Number of trees planted	5,000	0	4,000	5000
				Mini water towers established in Samia, Amukura and T. North hills	Number of Mini water towers established	3	4	5	6
				Farms and urban forest developed- Amoni in Malaba Central	No. of farms and urban forests developed.	1	0	2	3
				Bamboo trees developed and promoted	Number of Bamboo trees developed and promoted	1,000	0	1,000	2000
				Apiculture established	Number of Apiculture established	1	0	2	3
Natural Resource Management	Promotion of Livelihood Diversification	To promote livelihood diversification	Livelihood diversification promoted	Alternative livelihood promoted	Number of livelihood promoted	1	2	3	3
Climate Change Mitigation and adaptation	Climate change mitigation and resilience	To strengthen climate change resilient	To strengthen climate change resilient	Climate change information services hub established phase 2	Climate change information services hub established	1	1	1	1

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Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
				Locally -led climate change actions promoted (2% County contribution)	Number of locally -led climate change actions promoted	35	25	30	35
<b>Irrigation and land reclamation services</b>	Development of irrigation infrastructure	To increase access to irrigation water and reclamation services	Increased access to irrigation water	Irrigation schemes revived and rehabilitated	No. of Irrigation schemes revived, rehabilitated and functional	0	6	8	10

#### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 31: General Administrative and support services	CSP 31.1: Administrative support services	136,125,655	151,654,907	166,856,286	158,655,750	125,146,678	137,661,346	151,427,480
CP 32: Water Supply Services	CSP 32.1: Urban Water Infrastructure Development	20,000,000	18,945,000	40,000,000	20,000,000	15,000,000	16,500,000	18,150,000
	CSP 32.2: Rural Water Infrastructure Development	212,950,000	297,341,810	133,400,000	184,624,181	175,322,075	192,854,283	212,139,711
	CSP 32.3 : Operations and Maintenance of Water Systems	-	15,838,369	-	60,193,046	15,632,620	17,195,882	18,915,470
CP 33 : Environmental Management and Protection	CSP 33.1: Environmental Health and Management	-	-	-	-	19,970,000	21,967,000	24,163,700
CP : Sewerage Services	CSP : Development of Sewerage Infrastructure	-	-	-	-	-	-	-
CP 34: Environmental Conservation and Management	CSP 34.1: Afforestation and Agro-forestry	5,000,000	2,472,725	21,000,000	9,143,500	6,568,250	7,225,075	7,947,583
	CSP: Catchment and Water Shed Conservation	6,600,000	6,720,000	5,100,000	6,990,705	-	-	-
	CSP: Nature-Based Livelihoods	-	-	-	-	-	-	-
CP 35: Natural Resource Management	CSP 35.1: Promotion of livelihood Diversification	-	-	2,000,000	2,000,000	5,000,000	5,500,000	6,050,000
CP 36: Climate Change Mitigation and Adaptation	CSP 36.1: Climate Change Mitigation and Resilience	486,101,083	442,233,404	484,000,000	484,000,000	277,000,000	304,700,000	335,170,000

Sign



Date 30<sup>th</sup> April 2026

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 37 : Irrigation and Land Reclamation Services	CSP 37.1: Development of Irrigation Infrastructure	5,000,000	-	-	500,000	21,460,951	23,607,046	25,967,751
	CSP: Irrigation Farmer and Institution Support Service	2,000,000	3,925,275	-	3,920,475	-	-	-
CP 38: Energy Development	CSP 38.1: Rural Electrification	36,900,000	34,000,000	-	44,700,000	-	-	-
	CSP 38.2: Renewable Energy Development	13,500,000	44,735,530	37,000,000	74,355,516	14,142,850	15,557,135	17,112,849
<b>Total Vote</b>		<b>924,176,738</b>	<b>1,017,867,020</b>	<b>889,356,286</b>	<b>1,049,083,173</b>	<b>675,243,424</b>	<b>742,767,766</b>	<b>817,044,543</b>

### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>136,125,655</b>	<b>151,654,907</b>	<b>166,856,286</b>	<b>158,655,750</b>	<b>125,146,678</b>	<b>137,661,346</b>	<b>151,427,480</b>
Compensation to Employees	75,240,878	92,668,545	94,152,036	94,152,036	104,316,451	114,748,096	126,222,906
Use of Goods and Services	57,407,552	55,986,362	70,304,074	64,503,714	20,830,227	22,913,250	25,204,575
Acquisition of Non-Financial Assets	3,477,225	3,000,000	2,400,176	-	-	-	-
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>788,051,083</b>	<b>866,212,113</b>	<b>722,500,000</b>	<b>890,427,422</b>	<b>550,096,746</b>	<b>605,106,421</b>	<b>665,617,063</b>
Acquisition of Non-Financial Assets	301,950,000	423,978,709	238,500,000	406,427,422	273,096,746	300,406,421	330,447,063
Grants, transfers and subsidies	486,101,083	442,233,404	484,000,000	484,000,000	277,000,000	304,700,000	335,170,000
<b>Total Expenditure</b>	<b>924,176,738</b>	<b>1,017,867,020</b>	<b>889,356,286</b>	<b>1,049,083,173</b>	<b>675,243,424</b>	<b>742,767,766</b>	<b>817,044,543</b>

### H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 31: General Administrative and support services	CSP 31.1: Administrative support services	136,125,655	151,654,907	166,856,286	158,655,750	125,146,678	137,661,346	151,427,480
	Compensation to Employees	75,240,878	92,668,545	94,152,036	94,152,036	104,316,451	114,748,096	126,222,906
	Use of Goods and Services	57,407,552	55,986,362	70,304,074	64,503,714	20,830,227	22,913,250	25,204,575
	Acquisition of Non-Financial Assets	3,477,225	3,000,000	2,400,176	-	-	-	-
CP 32: Water Supply Services	CSP 32.1: Urban Water Infrastructure Development	20,000,000	18,945,000	40,000,000	20,000,000	15,000,000	16,500,000	18,150,000
	Acquisition of Non-Financial Assets	20,000,000	18,945,000	40,000,000	20,000,000	15,000,000	16,500,000	18,150,000
	CSP 32.2: Rural Water Infrastructure Development	212,950,000	297,341,810	133,400,000	184,624,181	175,322,075	192,854,283	212,139,711
	Acquisition of Non-Financial Assets	212,950,000	297,341,810	133,400,000	184,624,181	175,322,075	192,854,283	212,139,711
	CSP 32.3: Operations and Maintenance of Water System	-	15,838,369	-	60,193,046	15,632,620	17,195,882	18,915,470

Sign



Date 30<sup>th</sup> April 2026

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	Acquisition of Non-Financial Assets	-	15,838,369	-	60,193,046	15,632,620	17,195,882	18,915,470
CP 33: Environmental Management and Protection	CSP 33.1: Environmental Health and Management	-	-	-	-	19,970,000	21,967,000	24,163,700
	Acquisition of Non-Financial Assets	-	-	-	-	19,970,000	21,967,000	24,163,700
CP : Sewerage Services	CSP : Development of Sewerage Infrastructure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
CP 34: Environmental Conservation and Management	CSP 34.1: Afforestation and Agro-forestry	5,000,000	2,472,725	21,000,000	9,143,500	6,568,250	7,225,075	7,947,583
	Acquisition of Non-Financial Assets	5,000,000	2,472,725	21,000,000	9,143,500	6,568,250	7,225,075	7,947,583
	CSP: Catchment and Watershed Conservation	6,600,000	6,720,000	5,100,000	6,990,705	-	-	-
	Acquisition of Non-Financial Assets	6,600,000	6,720,000	5,100,000	6,990,705	-	-	-
	CSP: Nature-Based Livelihoods	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
CP 35: Natural Resource Management	CSP 35.1: Promotion of livelihood Diversification	-	-	2,000,000	2,000,000	5,000,000	5,500,000	6,050,000
	Acquisition of Non-Financial Assets	-	-	2,000,000	2,000,000	5,000,000	5,500,000	6,050,000
CP 36: Climate Change Mitigation and Adaptation	CSP 36.1: Climate Change Mitigation and Resilience	486,101,083	442,233,404	484,000,000	484,000,000	277,000,000	304,700,000	335,170,000
	Grants, transfers and subsidies	486,101,083	442,233,404	484,000,000	484,000,000	277,000,000	304,700,000	335,170,000
CP 37: Irrigation and Land Reclamation Services	CSP 37.1: Development of Irrigation Infrastructure	5,000,000	-	-	500,000	21,460,951	23,607,046	25,967,751
	Acquisition of Non-Financial Assets	5,000,000	-	-	500,000	21,460,951	23,607,046	25,967,751
	CSP: Irrigation Farmer and Institution Support Service	2,000,000	3,925,275	-	3,920,475	-	-	-
	Acquisition of Non-Financial Assets	2,000,000	3,925,275	-	3,920,475	-	-	-
CP 38: Energy Development	CSP 38.1: Rural Electrification	36,900,000	34,000,000	-	44,700,000	-	-	-
	Acquisition of Non-Financial Assets	36,900,000	34,000,000	-	44,700,000	-	-	-
	CSP 38.1: Renewable Energy Development	13,500,000	44,735,530	37,000,000	74,355,516	14,142,850	15,557,135	17,112,849
	Acquisition of Non-Financial Assets	13,500,000	44,735,530	37,000,000	74,355,516	14,142,850	15,557,135	17,112,849
<b>Total Vote</b>		<b>924,176,738</b>	<b>1,017,867,020</b>	<b>889,356,286</b>	<b>1,049,083,173</b>	<b>675,243,424</b>	<b>742,767,766</b>	<b>817,044,543</b>

Sign



Date 30<sup>th</sup> April 2026

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff NO	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	8	1	5,561,668	5,839,751	6,131,739
2	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
3	Director Climate Change	R	1	2,417,636	2,538,518	2,665,444
4	Director Energy	R	1	2,483,006	2,607,156	2,737,514
5	Director Environment	R	1	2,785,771	2,925,060	3,071,313
6	Director Irrigation	R	1	2,785,771	2,925,060	3,071,313
7	Director natural resource	R	1	2,483,006	2,607,156	2,737,514
8	Director Water & Sewerage	R	1	2,785,771	2,925,060	3,071,313
9	Deputy Director Energy	Q	1	1,766,967	1,855,315	1,948,081
10	Deputy Director- Environment	Q	1	1,789,090	1,878,545	1,972,472
11	Deputy Director- Irrigation	Q	1	1,789,090	1,878,545	1,972,472
12	Deputy director water services	Q	1	1,780,018	1,869,019	1,962,470
13	Environment Officer	Q	1	1,781,709	1,870,794	1,964,334
14	Principal Superintendent Groundwater	N	1	1,498,052	1,572,955	1,651,602
15	Chief Superintendent Groundwater	M	3	3,519,441	3,695,413	3,880,184
16	Chief Superintendent Mechanical (MVP)	M	1	1,183,571	1,242,750	1,304,887
17	Engineer [1], Mechanical	L	2	2,547,368	2,674,736	2,808,473
18	Pest Control Officer [1]	L	1	1,398,549	1,468,476	1,541,900
19	Senior Superintendent Electrical (MVP)	L	1	1,081,259	1,135,322	1,192,088
20	Senior Superintendent Water	L	1	1,045,454	1,097,727	1,152,613
21	Ass. Engineer II Electrical	K	3	2,796,777	2,936,616	3,083,447
22	Ass. Engineer II Irrigation	K	2	1,849,776	1,942,265	2,039,378
23	Ass. Engineer II Water & Sewerage	K	2	1,842,291	1,934,406	2,031,126
24	Engineer [2], Water	K	1	862,525	905,651	950,934
25	Environment Officer	K	6	5,150,695	5,408,230	5,678,641
26	Geographical Information System Officer	K	2	1,849,776	1,942,265	2,039,378
27	ICT Officer	K	3	2,759,808	2,897,798	3,042,688
28	Senior Chargehand Building	K	1	857,234	900,096	945,100
29	Superintendent Groundwater	K	1	845,941	888,238	932,650
30	ICT Assistant [3]	H	2	1,188,944	1,248,391	1,310,811
31	Instructor III	H	1	664,113	697,319	732,185
32	Senior Community Development Assistant	H	1	969,017	1,017,468	1,068,341
33	Water Supply Operator (WSO)	H	12	5,770,093	6,058,598	6,361,528
34	Administrative Assistant	G	1	911,918	957,514	1,005,390
35	Cleansing Foreman	G	1	1,047,883	1,100,277	1,155,291
36	Clerical Officer [1] - General Office Service	G	1	512,100	537,705	564,590
37	Senior Clerical Officer	G	10	7,077,430	7,431,302	7,802,867
38	Cleaning Supervisor[2a]	F	2	795,426	835,197	876,957
39	Clerical Officer [1]	F	1	790,299	829,814	871,305
40	Artisan [1]	E	2	1,727,549	1,813,926	1,904,623
41	Fireman [1]	E	1	843,315	885,481	929,755
42	Plumber III	E	15	7,429,277	7,800,741	8,190,778
43	Support Staff Supervisor	E	1	388,553	407,981	428,380
44	Water Supply Operator (WSO)	E	1	649,371	681,840	715,932
45	Senior Head Messenger	D	1	925,137	971,394	1,019,964
46	Head Messenger	C	1	786,148	825,455	866,728
47	Labourer [1]	C	1	735,777	772,566	811,194
48	Senior Market Attendant	B	1	759,996	797,996	837,896
	<b>Sub-Total</b>		<b>101</b>	<b>101,103,126</b>	<b>106,158,282</b>	<b>111,466,196</b>
	Temporary Employees			3,213,325	3,213,325	3,213,325
	<b>Grand Total</b>		<b>101</b>	<b>104,316,451</b>	<b>109,371,607</b>	<b>114,679,521</b>

Sign



Date 30<sup>th</sup> April 2026

## Itemized recurrent

11. Water, Environment, Irrigation, Natural Resources and Climate Change								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>	<b>92,668,545</b>	<b>94,152,036</b>	<b>94,152,036</b>	<b>104,316,451</b>	<b>114,748,096</b>	<b>126,222,906</b>
	<b>2110100</b>	<b>Basic salary+ Permanent Employees</b>	<b>58,060,944</b>	<b>61,019,197</b>	<b>61,019,197</b>	<b>71,183,612</b>	<b>78,301,973</b>	<b>86,132,171</b>
	2110101	Basic Salary civil services	58,060,944	61,019,197	61,019,197	71,183,612	78,301,973	86,132,171
	<b>2110200</b>	<b>Basic Wages - Temporary Employees</b>	<b>3,019,960</b>	<b>3,213,325</b>	<b>3,213,325</b>	<b>3,213,325</b>	<b>3,534,658</b>	<b>3,888,123</b>
	2110202	Casual Labour - Others	3,019,960	3,213,325	3,213,325	3,213,325	3,534,658	3,888,123
	<b>2110300</b>	<b>Personal Allowance +Paid as Part of Salary</b>	<b>20,864,398</b>	<b>19,806,090</b>	<b>19,806,090</b>	<b>19,806,090</b>	<b>21,786,699</b>	<b>23,965,369</b>
	2110301	House Allowance	12,892,308	12,819,840	12,749,840	12,819,840	14,101,824	15,512,006
	2110314	Transport Allowance	6,842,784	6,108,000	6,108,000	6,108,000	6,718,800	7,390,680
	2110315	Extraneous Allowance	2,400	-	10,000	-	-	-
	2110318	Non Practicing Allowance	60,000	-	60,000	-	-	-
	2110320	Leave Allowance	1,066,906	878,250	878,250	878,250	966,075	1,062,683
	<b>2120100</b>	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>10,723,243</b>	<b>10,113,424</b>	<b>10,113,424</b>	<b>10,113,424</b>	<b>11,124,766</b>	<b>12,237,243</b>
	2120103	pension	9,448,698	8,901,045	8,901,045	8,901,045	9,791,150	10,770,264
	2120103	Housing Levy	1,274,545	1,212,379	1,212,379	1,212,379	1,333,617	1,466,979
<b>Headquarters</b>		<b>Use of Goods and Services</b>	<b>47,927,668</b>	<b>60,472,875</b>	<b>58,082,865</b>	<b>20,830,227</b>	<b>22,913,250</b>	<b>25,204,575</b>
	<b>2210100</b>	<b>Utilities Supplies and Services</b>	<b>12,107,589</b>	<b>20,026,540</b>	<b>16,375,314</b>	<b>6,030,000</b>	<b>6,633,000</b>	<b>7,296,300</b>
	2210101	Electricity Expenses	12,081,209	20,010,000	15,358,774	6,000,000	6,600,000	7,260,000
	2210102	Water and Sewerage charges(Water Resource Authority)	26,380	16,540	1,016,540	30,000	33,000	36,300
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	100,000	-	-	-	-
	2210203	Courier and Postal Services	-	20,000	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>4,120,651</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,978,466	500,000	800,000	400,000	440,000	484,000
	2210302	Accommodation +domestic	512,853	700,000	300,000	600,000	660,000	726,000
	2210303	Daily Subsistence Allowances	629,332	800,000	400,000	1,000,000	1,100,000	1,210,000
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	-	-	-
	2210402	Accommodation +Foreign	-	-	-	-	-	-
	2210500	Printing , Advertising and Information Supplies and Services	1,591,900	1,531,835	612,000	650,000	715,000	786,500
	2210504	Advertising awareness	1,591,900	1,531,835	612,000	650,000	715,000	786,500
	2210700	Training Expenses	11,253,466	11,411,000	24,000,000	550,000	605,000	665,500
	2210708	Trainer allowance	50,000	50,000	2,000,000	150,000	165,000	181,500
	2210710	Accommodation	63,800	135,000	1,000,000	200,000	220,000	242,000
	2210711	Tuition fees	139,666	226,000	-	200,000	220,000	242,000
	2210799	Financing Locally-Led Climate Action Program (FLoCA)-County Climate Institutional support (CCIS)	11,000,000	11,000,000	21,000,000	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>695,460</b>	<b>1,572,500</b>	<b>1,959,965</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,420,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	340,526	1,032,000	1,795,550	1,500,000	1,650,000	1,815,000
	2210802	Board, committees, conferences & seminars	354,934	540,500	164,415	500,000	550,000	605,000
	2211000	Specialised Materials and Supplies	6,210,609	12,320,000	8,708,112	4,010,087	4,411,096	4,852,205
	2211005	Chemicals and Industrial Gases	6,210,609	12,020,000	8,708,112	4,010,087	4,411,096	4,852,205
	2211016	Purchase of Uniforms and Clothing + Staff	-	300,000	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

11. Water, Environment, Irrigation, Natural Resources and Climate Change								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
	2211100	<b>Office and General Supplies and Services</b>	720,525	1,035,000	635,000	1,000,000	1,100,000	1,210,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	159,126	635,000	435,000	600,000	660,000	726,000
	2211102	Supplies and Accessories for Computers and Printers	389,666	200,000	-	-	-	-
	2211103	Sanitary and cleaning materials,	171,733	200,000	200,000	400,000	440,000	484,000
	2211200	<b>Fuel Oil and Lubricants</b>	1,575,135	500,000	1,050,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	1,575,135	500,000	1,050,000	-	-	-
	2211300	<b>Other Operating Expenses</b>	5,869,535	4,680,000	1,642,475	3,890,140	4,279,154	4,707,069
	2211305	Contracted Guards and Cleaning Services	4,537,535	3,880,000	1,342,475	3,390,140	3,729,154	4,102,069
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000	800,000	300,000	500,000	550,000	605,000
	2211310	Contracted Professional Services	532,000	-	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	703,466	1,526,000	600,000	700,000	770,000	847,000
	2220101	Maintenance Expenses + Motor Vehicles	703,466	1,526,000	600,000	700,000	770,000	847,000
	2220200	<b>Routine Maintenance + Other Assets</b>	3,079,332	3,750,000	1,000,000	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	3,079,332	3,500,000	1,000,000	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	250,000	-	-	-	-
		<b>Acquisition of Nonfinancial Assets</b>	-	-	-	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	-	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	-	-	-	-	-
		<b>Sub Total</b>	140,596,213	154,624,911	152,234,901	125,146,678	137,661,346	151,427,480
WATER		Use of Goods and Services	2,650,044	1,988,400	1,214,300	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	1,373,280	709,700	509,700	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	281,386	145,500	145,500	-	-	-
	2210302	Accommodation +domestic	488,029	252,000	152,000	-	-	-
	2210303	Daily Subsistence Allowances	603,865	312,200	212,200	-	-	-
	2210700	<b>Training Expenses</b>	60,000	261,100	204,600	-	-	-
	2210708	Trainer allowance	-	-	-	-	-	-
	2210710	Accommodation	60,000	156,500	100,000	-	-	-
	2210711	Tuition fees	-	104,600	104,600	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	439,666	317,600	250,000	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	175,866	317,600	250,000	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	263,800	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	425,365	400,000	250,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	425,365	400,000	250,000	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	351,733	300,000	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	351,733	300,000	-	-	-	-
		<b>Acquisition OF Non-Financial Assets</b>	3,000,000	2,400,176	-	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	3,000,000	2,400,176	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

11. Water, Environment, Irrigation, Natural Resources and Climate Change								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
	3111002	Purchase of Computers, Printers and other IT Equipment	3,000,000	2,400,176	-	-	-	-
		<b>Sub Total</b>	<b>5,650,044</b>	<b>4,388,576</b>	<b>1,214,300</b>	-	-	-
IRRIGATION		<b>Use of Goods and Services</b>	<b>1,477,277</b>	<b>1,730,799</b>	<b>918,549</b>	-	-	-
	2210100	<b>Utilities Supplies and Services</b>	-	-	-	-	-	-
	2210101	Electricity Expenses	-	-	-	-	-	-
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>835,365</b>	<b>400,300</b>	<b>305,300</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	175,866	100,000	75,000	-	-	-
	2210302	Accommodation +domestic	307,766	140,300	110,300	-	-	-
	2210303	Daily Subsistence Allowances	351,733	160,000	120,000	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	<b>466,046</b>	<b>430,499</b>	<b>263,249</b>	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	202,246	230,499	37,999	-	-	-
	2210802	Board, committees, conferences & seminars	263,800	200,000	225,250	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	<b>175,866</b>	<b>150,000</b>	<b>150,000</b>	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	175,866	100,000	100,000	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	50,000	50,000	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	-	<b>400,000</b>	<b>200,000</b>	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	400,000	200,000	-	-	-
	2211300	<b>Other Operating Expenses</b>	-	-	-	-	-	-
	2211310	Contracted Professional Services	-	-	-	-	-	-
	2211320	Temporary Committee expenses	-	-	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	-	<b>350,000</b>	-	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	350,000	-	-	-	-
	2220200	<b>Routine Maintenance + Other Assets</b>	-	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
		<b>Sub Total</b>	<b>1,477,277</b>	<b>1,730,799</b>	<b>918,549</b>	-	-	-
ENVIRONMENT		<b>Use of Goods and Services</b>	<b>1,190,050</b>	<b>1,615,000</b>	<b>815,000</b>	-	-	-
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>514,184</b>	<b>915,000</b>	<b>415,000</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	139,666	250,000	100,000	-	-	-
	2210302	Accommodation +domestic	171,052	365,000	165,000	-	-	-
	2210303	Daily Subsistence Allowances	203,466	300,000	150,000	-	-	-
	2210700	<b>Training Expenses</b>	-	<b>200,000</b>	<b>200,000</b>	-	-	-
	2210708	Trainer allowance	-	50,000	50,000	-	-	-
	2210710	Accommodation	-	150,000	150,000	-	-	-
	2210799	Environmental education and awareness	-	-	-	-	-	-
	2211000	<b>Specialized materials and supplies</b>	-	-	-	-	-	-
	2211016	Purchase of uniforms and clothing for staff	-	-	-	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	<b>175,866</b>	<b>100,000</b>	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026



11. Water, Environment, Irrigation, Natural Resources and Climate Change								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	175,866	100,000	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211199	Office and General Supplies - Banners, Posters, pull-ups, manuals and guidelines	-	-	-	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	-	400,000	200,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	400,000	200,000	-	-	-
	2211300	<b>Other Operating Expenses</b>	500,000	-	-	-	-	-
	2211311	Contracted Technical Services	-	-	-	-	-	-
	2211320	Temporary Committee expenses	-	-	-	-	-	-
	2211322	Binding of Records	-	-	-	-	-	-
	2211399	Development of State of Environment Report	-	-	-	-	-	-
	2211399	County Environment Action Plan	500,000	-	-	-	-	-
	2220200	<b>Routine Maintenance + Other Assets</b>	-	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
		<b>Sub Total</b>	1,190,050	1,615,000	815,000	-	-	-
ENERGY		<b>Use of Goods and Services</b>	1,401,464	2,341,000	1,772,000	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	778,165	565,000	365,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	175,866	100,000	75,000	-	-	-
	2210302	Accommodation +domestic	251,733	180,000	100,000	-	-	-
	2210303	Daily Subsistence Allowances	350,566	285,000	190,000	-	-	-
	2210700	<b>Training Expenses</b>	-	249,000	230,000	-	-	-
	2210710	Accommodation	-	113,000	100,000	-	-	-
	2210711	Tuition fees	-	136,000	130,000	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	491,399	647,000	447,000	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	491,399	647,000	447,000	-	-	-
	2211000	<b>Specialised Materials and Supplies</b>	-	-	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	-	-	-	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	131,900	100,000	100,000	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	131,900	100,000	100,000	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	-	400,000	250,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	400,000	250,000	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	-	380,000	380,000	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	380,000	380,000	-	-	-
		<b>Gross Expenditure ... Kshs..</b>	1,401,464	2,341,000	1,772,000	-	-	-
NATURAL RESOURCES		<b>Use of Goods and Services</b>	1,007,959	1,301,000	1,151,000	-	-	-
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	876,059	391,000	391,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	263,800	75,000	75,000	-	-	-
	2210302	Accommodation +domestic	228,626	118,000	118,000	-	-	-
	2210303	Daily Subsistence Allowances	383,633	198,000	198,000	-	-	-
	2210700	<b>Training Expenses</b>	-	260,000	260,000	-	-	-
	2210708	Trainer allowance	-	100,000	100,000	-	-	-
	2210710	Accommodation	-	160,000	160,000	-	-	-

Sign



Date 30<sup>th</sup> April 2026

11. Water, Environment, Irrigation, Natural Resources and Climate Change								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211100	Office and General Supplies and Services	131,900	100,000	100,000	-	-	-
	2211101	General Office Supplies	131,900	100,000	100,000	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	<b>Fuel Oil and Lubricants</b>	-	400,000	250,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	-	400,000	250,000	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	-	150,000	150,000	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	-	150,000	150,000	-	-	-
		<b>Sub Total</b>	<b>1,007,959</b>	<b>1,301,000</b>	<b>1,151,000</b>	-	-	-
<b>CLIMATE CHANGE</b>		<b>Use of Goods and Services</b>	<b>331,900</b>	<b>855,000</b>	<b>550,000</b>	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	200,000	605,000	300,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	225,000	50,000	-	-	-
	2210302	Accommodation +domestic	8,000	180,000	100,000	-	-	-
	2210303	Daily Subsistence Allowances	192,000	200,000	150,000	-	-	-
	2210700	Training Expenses	-	150,000	150,000	-	-	-
	2210708	Trainer allowance	-	50,000	50,000	-	-	-
	2210710	Accommodation	-	100,000	100,000	-	-	-
	2211100	Office and General Supplies and Services	131,900	100,000	100,000	-	-	-
	2211101	General Office Supplies	131,900	100,000	100,000	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
		<b>Sub Total</b>	<b>331,900</b>	<b>855,000</b>	<b>550,000</b>	-	-	-
		<b>Gross Expenditure ... Kshs..</b>	<b>151,654,907</b>	<b>166,856,286</b>	<b>158,655,750</b>	<b>125,146,678</b>	<b>137,661,346</b>	<b>151,427,480</b>
		<b>Summary of Expenditure by Economic Classification</b>						
		Compensation to Employees	92,668,545	94,152,036	94,152,036	104,316,451	114,748,096	126,222,906
		Use of Goods and Services	55,986,362	70,304,074	64,503,714	20,830,227	22,913,250	25,204,575
		Acquisition of Non-Financial Assets	3,000,000	2,400,176	-	-	-	-
		<b>Total Recurrent Expenditure</b>	<b>151,654,907</b>	<b>166,856,286</b>	<b>158,655,750</b>	<b>125,146,678</b>	<b>137,661,346</b>	<b>151,427,480</b>

Sign



Date 30<sup>th</sup> April 2026

### Itemized development

11. Department of Water, Irrigation, Environment and Natural Resource									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Water Supply Services</b>									
Urban Water Infrastructure Development	2630201	Other Capital Grants and Transfers		15,000,000	40,000,000	20,000,000	15,000,000	16,500,000	18,150,000
	3110502	Water Supplies and Sewerage	Ongoing	3,945,000	-	-	-	-	-
<b>Sub Total</b>				<b>18,945,000</b>	<b>40,000,000</b>	<b>20,000,000</b>	<b>15,000,000</b>	<b>16,500,000</b>	<b>18,150,000</b>
Rural Water Infrastructure Development	3111502	Water Supplies and Sewerage	Ongoing	297,341,810	133,400,000	184,624,181	175,322,075	192,854,283	212,139,711
<b>Sub Total</b>				<b>297,341,810</b>	<b>133,400,000</b>	<b>184,624,181</b>	<b>175,322,075</b>	<b>192,854,283</b>	<b>212,139,711</b>
Operations and Maintenance of Water systems	3110602	Overhaul of Water Supplies and Sewerage	Ongoing	15,838,369	-	60,193,046	15,632,620	17,195,882	18,915,470
<b>Sub Total</b>				<b>15,838,369</b>	<b>-</b>	<b>60,193,046</b>	<b>15,632,620</b>	<b>17,195,882</b>	<b>18,915,470</b>
<b>Total</b>				<b>332,125,179</b>	<b>173,400,000</b>	<b>264,817,226</b>	<b>205,954,695</b>	<b>226,550,165</b>	<b>249,205,181</b>
<b>Programme: Sewerage Services</b>									
Development of Sewerage Infrastructure	3110602	Development of Sewerage infrastructure	New	-	-	-	-	-	-
<b>Sub Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Programme: Environmental Management and Protection</b>									
Environmental Health and Management	3111305	Purchase of tree seeds and seedlings	Ongoing	-	-	-	19,970,000	21,967,000	24,163,700
	2211399	Monitoring of environmental pollution		-	-	-	-	-	-
<b>Sub Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>19,970,000</b>	<b>21,967,000</b>	<b>24,163,700</b>
<b>Programme: Environmental Conservation and Management</b>									
Afforestation and Agro-forestry	3111305	Purchase of tree seeds and seedlings	New	2,472,725	21,000,000	9,143,500	6,568,250	7,225,075	7,947,583
<b>Sub Total</b>				<b>2,472,725</b>	<b>21,000,000</b>	<b>9,143,500</b>	<b>6,568,250</b>	<b>7,225,075</b>	<b>7,947,583</b>
Catchment and Water shed Conservation	3111305	Purchase of tree seeds and seedlings	Ongoing	1,925,000	-	-	-	-	-
	3110502	Protection of Springs	Ongoing	4,795,000	5,100,000	6,990,705	-	-	-
<b>Sub Total</b>				<b>6,720,000</b>	<b>5,100,000</b>	<b>6,990,705</b>	<b>-</b>	<b>-</b>	<b>-</b>
Nature-Based Livelihoods	3111305	Development of Non-Timber Forest Products	Ongoing	-	-	-	-	-	-
<b>Sub Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>9,192,725</b>	<b>26,100,000</b>	<b>16,134,205</b>	<b>6,568,250</b>	<b>7,225,075</b>	<b>6,568,250</b>
<b>Programme: Natural Resource Management</b>									
Natural Resource Management	3111305	Rehabilitation of Degraded sites and conservation of springs and river rides	new	-	-	-	5,000,000	5,500,000	6,050,000
Promotion of livelihood Diversification	3111305	Promotion of livelihood Diversification	new	-	2,000,000	2,000,000	-	-	-
<b>Sub Total</b>				<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
<b>Programme: Climate Change Mitigation and Adaptation</b>									
Climate Change	2640503	Other Capital Grants and Transfers -	New	52,000,000	50,000,000	50,000,000	60,000,000	66,000,000	72,600,000

Sign



Date 30<sup>th</sup> April 2026

11. Department of Water, Irrigation, Environment and Natural Resource									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Mitigation and Resilience		Financing Locally-Led Climate Action Program( FLLOCA) county contribution							
	2640503	Financing Locally-Led Climate Action Program( FLLOCA)	New	390,233,404	434,000,000	434,000,000	217,000,000	238,700,000	262,570,000
		<b>Sub total</b>		<b>442,233,404</b>	<b>484,000,000</b>	<b>484,000,000</b>	<b>277,000,000</b>	<b>304,700,000</b>	<b>335,170,000</b>
<b>Programme: Irrigation and Land Reclamation Services</b>									
Development of Irrigation Infrastructure	3111502	Solarization of irrigation schemes (systems)	Ongoing						
	3110504	Rehabilitation of irrigation schemes	Ongoing			500,000	11,460,951	12,607,046	13,867,751
	3110504	Development of new irrigation schemes infrastructure	New				10,000,000	11,000,000	12,100,000
		<b>Sub total</b>				<b>500,000</b>	<b>21,460,951</b>	<b>23,607,046</b>	<b>25,967,751</b>
Irrigation Farmer and Institution Support Service	3111103	Acquisition and Delivery of Irrigation Equipment		3,925,275		3,920,475			
		<b>Sub Total</b>		<b>3,925,275</b>		<b>3,920,475</b>			
<b>Total</b>				<b>3,925,275</b>		<b>4,420,475</b>	<b>21,460,951</b>	<b>23,607,046</b>	<b>25,967,751</b>
<b>Programme: Energy Development</b>									
Rural Electrification	3111011	Installation of Transformers and project publicity	Ongoing	34,000,000		44,700,000			
Renewable Energy Development	3111011	Installation and Maintenance of solar lights and electrical installations	Ongoing	44,735,530	37,000,000	74,355,516	14,142,850	15,557,135	17,112,849
		<b>Sub Total</b>		<b>78,735,530</b>	<b>37,000,000</b>	<b>119,055,516</b>	<b>14,142,850</b>	<b>15,557,135</b>	<b>17,112,849</b>
<b>Grand Total</b>				<b>866,212,113</b>	<b>722,500,000</b>	<b>890,427,422</b>	<b>550,096,746</b>	<b>605,106,421</b>	<b>665,617,063</b>

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## 12. Department of Health Services and Sanitation

### A. Vision.

A healthy, productive, and internationally competitive county.

### B. Mission.

To build a progressive, sustainable, technologically driven, evidence-based, and client centred health system with the highest attainable standards of health at all levels of care in Busia County.

### C. Performance Overview and Rationale Funding

#### Brief Description of Mandate

The sector implements its mandate under three programmes namely;

Curative and Rehabilitative Health Services mandated with Provision of Primary Health care, provision of clinical services, management of health facilities and pharmacies, diagnostic services including radiology and laboratory services, provision of nursing services, provision of rehabilitative services among others;

Preventive and Promotive Health Services: That has the mandate of disseminating health education concerning prevailing health problems and the methods of preventing and controlling them; promotion of food supply and proper nutrition; an adequate supply of safe water and basic sanitation; maternal and child health care, including family planning; Immunization against the major infectious diseases; prevention and control of locally endemic diseases; appropriate treatment of common diseases and injuries; and provision of essential drugs

Administrative and Support services mandated with overall leadership, governance, supervision of the department; Strengthening HRH management and development, Developing and implement County level policies, legal frameworks/regulations, Manuals and SOPs to support healthcare delivery that ensures access to health services by all residents; improving quality of services and ensuring affordability of health services among others.

#### Major Departmental Achievements (FY 2022-2023 to Date)

**Successful Completion of Numerous Facilities:** The department made a strong record of finishing projects. This includes finalizing the construction of new dispensaries like Rwatama, Benga, Aturet, Hakati, and Adungosi Market Dispensary, as well as completing critical wards

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and maternity wings at facilities such as Matayos Health Centre Ward, Nambuku Maternity, Sikarira Maternity, Kamolo Maternity, Igara Maternity and Busembe Maternity.

**Expansion of Specialized Healthcare Services:** Key health facilities have been upgraded to offer more specialized care. Notable achievements include the multi-phase development of the Mother and Child Hospital at Alupe, the completion of a new theatre at Nambale Sub-County Hospital, and the refurbishment of the X-ray department and sewer system at Sio Port Hospital.

**Strengthened Diagnostic Capacity:** The department has significantly boosted its diagnostic capabilities across the county. This was achieved by completing and equipping laboratories at numerous sites, including Namuduru, Kamolo, Malanga, Osieko, Ochude and Igula (Phase I), and by procuring and installing advanced lab equipment and ultrasound machines at BCRH, Malaba Health Centre, and Bumala B Hospital.

**Enhanced Patient and Staff Safety & Sanitation:** A major focus has been on improving the safety and hygiene of healthcare environments. This is evident in the numerous completed projects for perimeter fencing and gate installation at facilities like Sio Port, Apegei, Bukalama, Nangina, Malaba, Ikonzo, Buyingi, Mukonjo, Rwatama, Mabale, Buyofu and Bukati. Furthermore, gender-sensitive and disability-inclusive sanitation blocks were constructed at BCRH, Alupe, Khunyangu, and several dispensaries.

**Modernized Medical Equipment and Emergency Response:** Patient care has been directly improved through the procurement and installation of modern medical equipment. This includes the supply of general medical items, specialized equipment for new eye care clinics, physiotherapy tools for Level IV hospitals, and the installation of standby generators at BCRH, Amukura, Khunyangu and Nambale SCH to ensure uninterrupted services.

#### **Nutrition Unit Achievements**

The Department of Health and Sanitation, in collaboration with partners, implemented several key nutrition interventions to improve maternal and child health.

**Strategic Planning and Assessment:** The department successfully conducted an end-term review of the first County Nutrition Action Plan (CNAP), which led to the development and launch of the second-generation plan (CNAP II) covering 2023-2028. A countywide MIYCN-KABP survey was also conducted to gather current data on 17 indicators not available in the 2022 KDHS report.

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**Promotion of Breastfeeding:** To improve MIYCN practices, the department established breastfeeding support spaces in five sub-county hospitals, bringing the total to seven such spaces in health facilities. It also created an enabling environment for breastfeeding in the informal sector by setting up a breastfeeding space at the Posta Market in the county headquarters.

**Community Resilience and Service Improvement:** With financial support from the French embassy (via UNICEF) and in partnership with the Kenya Red Cross, the BFCI (Baby-Friendly Community Initiative) strategy was piloted in two community units linked to Khajula dispensary in Bunyala Sub-County. This initiative aimed to build nutrition resilience for flood-affected communities. As a result, the dispensary has seen a gradual increase in ANC attendance (1st, 4th, and 8th visits) and a rise in IFA supplementation for pregnant women from 0% to 100%. A temporary breastfeeding unit, also serving as a play area and client waiting area, was established, integrating nurturing care into routine services and improving community-facility linkages.


#### **Non-Communicable Diseases Unit**

Over the past three years the Department has made significant progress in the fight against Non-Communicable Diseases (NCDs) much of which has been made possible through the invaluable support of our partners

**Capacity Building for Healthcare Workers and Community Health Promoters on NCDs:** The department successfully trained 215 healthcare workers on the care and management of NCDs including Sickle Cell Disease, Epilepsy, Diabetes (including Type 1 Diabetes) and Hypertension. In addition, 272 Community Health Promoters (CHPs) were trained on Sickle Cell Disease and Epilepsy strengthening community referral and linkage.

**Strengthening Diagnostic and Treatment Capacity for Sickle Cell Disease and Epilepsy:** The Sickle Cell Federation of Kenya supported the program by procuring and distributing point-of-care Gazelle machines for sickle cell diagnosis and trait identification to Teso North, Teso Central, and Port Victoria Sub-County Hospitals. The county government also procured a HB electrophoresis machine for Busia County Referral Hospital to support confirmatory diagnosis of sickle cell disease. Additionally, AMPATH-MTRH and Indiana University through the Beacon Study issued essential seed epilepsy drugs to revolving fund pharmacies across the county with the aim of improving Epilepsy management in the county.

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**Partnership Support for Type 1 Diabetes Care:** The Diabetes Management and Information Centre (DMI) has also been a critical partner in supporting Busia County Referral Hospital to offer free medical and diagnostic services to 30 patients living with Type 1 Diabetes

**Constraints and Challenges in the Budget implementation and how they will be addressed**

- **Inadequate Budgetary Allocation:** All the WHO pillars of health solely depend on adequate financial allocation for provision of quality health care. The funds collected by the hospitals should be substantially supported by the exchequer releases to the County.
- **Inadequate staff:** There is an acute shortage of staff across all the health facilities. For nearly five years the health department has not employed health workers to fill the gap of those who have left one reason or the other. This has a negative impact on service provision.
- **Health Workers' StriKshs.:** The Department experienced striKshs. among the nurses and nutritionists over several grievances which they wanted addressed. The grievances included statutory deductions and financial which have been effected against their pay slips but not remitted, nurses' arrears, nurses' promotions and hiring of additional staff to alleviate the shortages.
- **Inadequate medical commodities:** The inadequacy of health commodities cuts across all county health facilities. Due to the inadequate budgetary provision, the health facilities are not able to avail health commodities.

**Lesson Learnt and Recommendations.**

- Social Health Authority (SHA) should be prevailed upon to promptly reimburse hospital claims so as not to suffocate them.
- A County Health stakeholders' conference should be convened to bring together the main Development Partners to discuss how to harness and utilize the limited resources.
- We recommend the filling of gaps of the staff who have retired, died or resigned.
- A budget for recruitment of health care workers should also be provided for the recruitment of additional health workers.

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- Staff grievances should be addressed in a timely manner so as not to interrupt the provision of health services.
- More funds should be allocated for the procurement of the medical supplies needed. A seed allocation of Kshs.. 500 million will ensure availability of medical commodities around the whole year.

#### **D. D: Strategic Objectives**

##### **CP 41: Curative and Rehabilitative services**

**Objective:** To Increase Access to Quality Curative and Rehabilitative Services

##### **Linkage to Busia County Strategic Plan (CIDP):**

This objective is a core component of the CIDP's health sector chapter. It directly supports the county's goal of improving health standards by:

- I. **Reducing morbidity and mortality:** By ensuring that health facilities (hospitals, health centres) are well-equipped and staffed to treat illnesses and injuries.
- II. **Strengthening health infrastructure:** This involves the construction, upgrading, and equipping of health facilities to handle curative and rehabilitative cases.
- III. **Enhancing access to specialized care:** This could include establishing or improving renal dialysis units, intensive care units (ICU), or rehabilitation centres for physical therapy within the county.

**Linkage to Kenya Vision 2030:** This objective aligns with the **Social Pillar** of Vision 2030, specifically under the flagship project of "Health".

**Goal:** To provide an efficient and high-quality health system with the best standards.

**Contribution:** By increasing access to curative and rehabilitative services, Busia County contributes to the national goal of reducing the burden of disease and ensuring that Kenyans are healthy enough to be productive. It addresses the Vision's aim for "universal access to quality healthcare" by focusing on the treatment and recovery aspects of the health system.

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**CP 42: Preventive and Promotive health services**

**Objective:** To increase access to preventive and Promotive health services

**Linkage to Busia County Strategic Plan (CIDP):**

This objective is central to the county's strategy for a healthy and productive population. It directly supports the CIDP's focus on community health and disease prevention by:

- I. **Scaling up community health services:** Supporting the network of Community Health Promoters (CHPs) and promoting household-level health practices (e.g., sanitation, nutrition).
- II. **Disease prevention and control:** Implementing mass vaccination campaigns (immunization), malaria prevention (distribution of insecticide-treated nets) and promoting maternal and child health.
- III. **Health promotion and education:** Conducting public awareness campaigns on hygiene, nutrition, family planning, and the dangers of communicable and non-communicable diseases.

**Linkage to Kenya Vision 2030:** This objective is a direct contributor to the **Social Pillar** of Vision 2030.

**Goal:** To shift the focus from curative to preventive care, which is a stated aim of the health sector under Vision 2030.

**Contribution:** By focusing on prevention and promotion, this objective helps reduce the long-term burden on the curative health system and improves overall population health. This aligns with the Vision's aim for a healthy human resource base, which is fundamental for driving economic growth under the **Economic Pillar**.

**CP 39: General Administration and Support services**

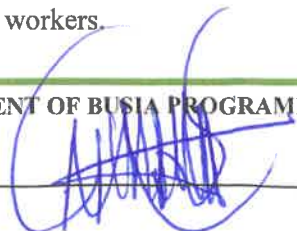
To enhance administration and support services for health sector

**Linkage to Busia County Strategic Plan (CIDP):**

This objective is about strengthening the health system's governance and management capacity to deliver on the CIDP's promises. It supports the CIDP's cross-cutting themes of public service delivery and governance by:

- I. **Improving health workforce management:** Ensuring adequate staffing, motivation, and deployment of health workers.

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**II. Enhancing health financing and supply chain:** Ensuring that funds are used efficiently and that medicines and medical supplies (commodities security) are always available at health facilities.

**III. Strengthening health information systems:** Improving data collection and use for better decision-making and planning within the health sector.

**Linkage to Kenya Vision 2030:** This objective aligns with the **Political Pillar** (focusing on a people-centred, results-oriented public service) and is an enabler for the **Social Pillar**.

**Goal:** To create a transformative and accountable public service. Specifically, the Vision 2030 health sector goal requires strong institutional arrangements for service delivery.

**Contribution:** By enhancing administration and support services, the county builds the institutional backbone required to implement all health programmes effectively. This ensures that the ambitious goals of Vision 2030 are supported by competent, well-managed, and accountable county health systems.

**CP 40: Curative and Rehabilitative Services**

To increase access to quality curative and rehabilitative services

**CP 41: Preventive and Promotive Health Services**

To increase access to quality preventive and promotive health services

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.9,645,608,241**. For the FY 2026/27, **Ksh.2,918,692,885** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.3,203,293,027** and **Ksh.3,523,622,329** respectively.

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### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	Objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025/2026	Planned Target FY 2026/2027	FY 2027/2028	FY 2028/2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Curative and Rehabilitative services	Ambulance and referral services	To increase access to quality curative and rehabilitative services	Increased access to quality curative and rehabilitation services	Enhanced capacity of Emergency and Referral Services	No. of functional call centres established	1	1	1	1
	Diagnostic services in Higher level facilities			Strengthened diagnostic services	No of facilities with assorted laboratory equipment procured	10	15	15	20
	Infrastructure development at Tier 3 facilities			Improved infrastructure for service delivery	No of facilities infrastructure improved	7	9	10	12
					Number of facilities with Laundry machine with squeezer and drier	1	2	3	4
					No. of health facilities with gender-sensitive and disability inclusive sanitation blocks	2	4	5	6
Preventive and Promotive health services	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of Lower-level health facilities constructed to completion	2	4	5	5
	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of stalled Lower-level health facilities constructed to completion	15	30	25	30
	Infrastructure development at Tier 2 facilities	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Improved infrastructure for service delivery	Number of Lower-level health facilities refurbished	10	4	5	6
	Lower-Level Hospital Equipment	To increase access to quality preventive and promotive health services	Increased access to quality preventive and promotive health services	Health facility Equipment Procured	No. of Health facility Equipment Procured	5	30	10	12

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## F. summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
CP 39: General Administration and support services	CSP 39.1: Administrative support service	2,051,873,319	2,243,308,961	2,053,694,979	2,053,694,979	2,099,905,333	2,305,571,760	2,536,128,936
CP 40: Curative and Rehabilitative Services	CSP 40.1: Ambulance and Referral Services	15,000,000	29,458,550	65,246,352	113,427,527	62,661,871	68,928,058	75,820,864
	CSP 40.2: Diagnostic Services in Higher Level Facilities	10,000,000	5,000,000	179,256,018	289,647,734	220,742,019	235,679,074	259,246,982
	CSP: Rehabilitative and Palliative Care	-	-	-	-	-	-	-
	CSP 40.3: Infrastructure Development at Tier 3 facilities	191,000,000	168,969,651	437,620,000	124,325,543	85,116,012	93,627,613	102,990,374
	CSP 40.4: Higher Level Hospital Equipment	25,000,000	79,068,565	28,173,318	59,150,114	37,262,100	40,988,310	45,087,141
CP 41: Preventive and Promotive Health Services	CSP 41.1: Sanitation and Hygiene	-	4,498,357	49,001,079	54,131,970	75,413,539	82,954,893	91,250,382
	CSP 41.2: HIV/AIDs, TB and Malaria	-	999,000	16,560,870	13,560,870	14,270,618	15,697,680	17,267,448
	CSP 41.3: Environmental Health	-	-	11,401,153	11,401,153	11,497,080	12,646,788	13,911,467
	CSP 41.4: Health Promotion	-	-	14,701,815	14,701,815	15,046,787	16,551,466	18,206,612
	CSP 41.5: Primary Health Care	-	-	14,181,517	19,081,517	12,651,253	13,916,378	15,308,016
	CSP 41.6: Nutrition	-	-	4,590,000	4,590,000	9,161,793	10,077,972	11,085,770
	CSP 41.7: RMNCAH	-	-	5,914,500	5,914,500	75,916,722	83,508,394	91,859,234
	CSP 41.8: Infrastructure Development at Tier 2 Facilities	132,900,000	152,308,016	54,080,000	161,347,722	175,847,758	193,432,534	212,775,787
	CSP 41.9: Lower Level Hospital Equipment	4,400,000	11,090,557	14,900,000	5,193,679	23,200,000	25,520,000	28,072,000
<b>Total Vote</b>		<b>2,430,173,319</b>	<b>2,694,701,657</b>	<b>2,949,321,601</b>	<b>2,930,169,123</b>	<b>2,918,692,885</b>	<b>3,199,100,920</b>	<b>3,519,011,012</b>

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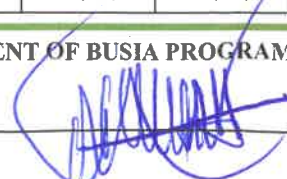
### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>2,051,873,319</b>	<b>2,243,308,961</b>	<b>2,400,721,601</b>	<b>2,573,049,449</b>	<b>2,576,331,115</b>	<b>2,826,695,080</b>	<b>3,109,364,588</b>
Compensation to Employees	1,682,028,507	1,761,260,021	2,053,694,979	2,053,694,979	2,099,905,333	2,305,571,760	2,536,128,936
Use of Goods and Services	344,368,104	400,975,935	320,893,165	458,623,389	402,566,960	439,878,616	483,866,478
Acquisition of Non-Financial Assets	14,168,782	22,335,976	12,373,457	22,358,884	11,012,100	12,113,310	13,324,641
Grants, transfers and subsidies	11,307,926	58,737,029	13,760,000	38,372,197	62,846,722	69,131,394	76,044,534
<b>Capital Expenditure</b>	<b>378,300,000</b>	<b>451,392,696</b>	<b>548,600,000</b>	<b>357,119,674</b>	<b>342,361,770</b>	<b>376,597,947</b>	<b>414,257,741</b>
Use of Goods and Services	-	-	-	-	-	-	-
Acquisition of Non-Financial Assets	378,300,000	451,392,696	548,600,000	357,119,674	342,361,770	376,597,947	414,257,741
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2,430,173,319</b>	<b>2,694,701,657</b>	<b>2,949,321,601</b>	<b>2,930,169,123</b>	<b>2,918,692,885</b>	<b>3,203,293,027</b>	<b>3,523,622,329</b>

### H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 39: General Administration and support services	<b>CSP 39.1: Administrative support service</b>	<b>2,051,873,319</b>	<b>2,243,308,961</b>	<b>2,053,694,979</b>	<b>2,053,694,979</b>	<b>2,099,905,333</b>	<b>2,305,571,760</b>	<b>2,536,128,936</b>
	Compensation to Employees	1,682,028,507	1,761,260,021	2,053,694,979	2,053,694,979	2,099,905,333	2,305,571,760	2,536,128,936
	Use of Goods and Services	344,368,104	400,975,935	-	-	-	-	-
	Acquisition of Non-Financial Assets	14,168,782	22,335,976	-	-	-	-	-
	Grants, transfers and subsidies	11,307,926	58,737,029	-	-	-	-	-
CP 40: Curative and Rehabilitative Services	<b>CSP 40.1: Ambulance and Referral Services</b>	<b>15,000,000</b>	<b>29,458,550</b>	<b>65,246,352</b>	<b>113,427,527</b>	<b>62,661,871</b>	<b>68,928,058</b>	<b>75,820,864</b>
	Recurrent Expenditure	-	-	62,246,352	98,427,527	50,963,871	56,060,258	61,666,284
	Use of Goods and Services	-	-	62,246,352	98,427,527	50,963,871	56,060,258	61,666,284
	Development Expenditure	15,000,000	29,458,550	3,000,000	15,000,000	11,698,000	12,867,800	14,154,580
	Acquisition of Non-Financial Assets	15,000,000	29,458,550	3,000,000	15,000,000	11,698,000	12,867,800	14,154,580
	<b>CSP: Rehabilitative and Palliative services</b>							
	Recurrent Expenditure	-	-	-	-	-	-	-
	Use of Goods and Services	-	-	-	-	-	-	-
	Development Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
<b>CSP 40.2: Diagnostic</b>	<b>10,000,000</b>	<b>5,000,000</b>	<b>179,256,018</b>	<b>289,647,734</b>	<b>220,742,019</b>	<b>235,679,074</b>	<b>259,246,982</b>	

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County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	Services in Higher Level Facilities							
	Recurrent Expenditure	-	-	166,256,018	289,647,734	200,742,019	213,679,074	235,046,982
	Use of Goods and Services			152,496,018	251,275,537	200,742,019	213,679,074	235,046,982
	Acquisition of Non-Financial Assets							
	Grants, transfers and subsidies			13,760,000	38,372,197	-	-	-
	Development Expenditure	10,000,000	5,000,000	13,000,000	-	20,000,000	22,000,000	24,200,000
	Acquisition of Non-Financial Assets	10,000,000	5,000,000	13,000,000	-	20,000,000	22,000,000	24,200,000
	<b>CSP 40.3: Infrastructure Development at Tier 3 Facilities</b>	<b>191,000,000</b>	<b>168,969,651</b>	<b>437,620,000</b>	<b>124,325,543</b>	<b>85,116,012</b>	<b>93,627,613</b>	<b>102,990,374</b>
	Recurrent Expenditure			-	-	-	-	-
	Use of Goods and Services							
	Development Expenditure			437,620,000	124,325,543	85,116,012	93,627,613	102,990,374
	Acquisition of Non-Financial Assets	191,000,000	168,969,651	437,620,000	124,325,543	85,116,012	93,627,613	102,990,374
	<b>CSP 40.4: Higher Level Hospital Equipment</b>	<b>25,000,000</b>	<b>79,068,565</b>	<b>28,173,318</b>	<b>59,150,114</b>	<b>37,262,100</b>	<b>40,988,310</b>	<b>45,087,141</b>
	Recurrent Expenditure			12,173,318	22,158,745	10,762,100	11,838,310	13,022,141
	Use of Goods and Services							
	Acquisition of Non-Financial Assets			12,173,318	22,158,745	10,762,100	11,838,310	13,022,141
	Development Expenditure			16,000,000	36,991,369	26,500,000	29,150,000	32,065,000
	Acquisition of Non-Financial Assets	25,000,000	79,068,565	16,000,000	36,991,369	26,500,000	29,150,000	32,065,000
<b>CP 41: Preventive and Promotive Health Services</b>	<b>CSP 41.1: Sanitation and Hygiene</b>	<b>-</b>	<b>4,498,357</b>	<b>49,001,079</b>	<b>54,131,970</b>	<b>75,413,539</b>	<b>82,954,893</b>	<b>91,250,382</b>
	Recurrent Expenditure			44,001,079	42,370,609	75,413,539	82,954,893	91,250,382
	Use of Goods and Services			43,800,940	42,170,470	75,163,539	82,679,893	90,947,882
	Acquisition of Non-Financial Assets			200,139	200,139	250,000	275,000	302,500
	Development Expenditure			5,000,000	11,761,361	-	-	-
	Acquisition of Non-Financial Assets	-	4,498,357	5,000,000	11,761,361	-	-	-
	<b>CSP 41.2: HIV/AIDs, TB and Malaria</b>	<b>-</b>	<b>999,000</b>	<b>16,560,870</b>	<b>13,560,870</b>	<b>14,270,618</b>	<b>15,697,680</b>	<b>17,267,448</b>
	Recurrent Expenditure			11,560,870	11,060,870	14,270,618	15,697,680	17,267,448
	Use of Goods and Services			11,560,870	11,060,870	14,270,618	15,697,680	17,267,448
	Acquisition of Non-Financial Assets							

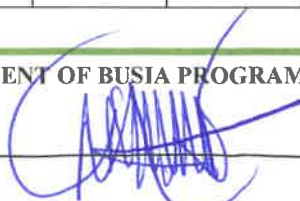
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Date 30<sup>th</sup> April 2026

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	Development Expenditure	-	-	5,000,000	2,500,000	-	-	-
	Acquisition of Non-Financial Assets	-	999,000	5,000,000	2,500,000	-	-	-
	<b>CSP 41.3: Environmental Health</b>	-	-	<b>11,401,153</b>	<b>11,401,153</b>	<b>11,497,080</b>	<b>12,646,788</b>	<b>13,911,467</b>
	Recurrent Expenditure	-	-	11,401,153	11,401,153	11,497,080	12,646,788	13,911,467
	Use of Goods and Services	-	-	11,401,153	11,401,153	11,497,080	12,646,788	13,911,467
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Grants, transfers and subsidies	-	-	-	-	-	-	-
	Development Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	<b>CSP 41.4: Health Promotion</b>	-	-	<b>14,701,815</b>	<b>14,701,815</b>	<b>15,046,787</b>	<b>16,551,466</b>	<b>18,206,612</b>
	Recurrent Expenditure	-	-	14,701,815	14,701,815	15,046,787	16,551,466	18,206,612
	Use of Goods and Services	-	-	14,701,815	14,701,815	15,046,787	16,551,466	18,206,612
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Development Expenditure	-	-	-	-	-	-	-
	Use of Goods and Services	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Grants, transfers and subsidies	-	-	-	-	-	-	-
	<b>CSP 41.5: Primary health Care</b>	-	-	<b>14,181,517</b>	<b>19,081,517</b>	<b>12,651,253</b>	<b>13,916,378</b>	<b>15,308,016</b>
	Recurrent Expenditure	-	-	14,181,517	19,081,517	12,651,253	13,916,378	15,308,016
	Use of Goods and Services	-	-	14,181,517	19,081,517	12,651,253	13,916,378	15,308,016
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Development Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	<b>CSP 41.6: Nutrition</b>	-	-	<b>4,590,000</b>	<b>4,590,000</b>	<b>9,161,793</b>	<b>10,077,972</b>	<b>11,085,770</b>
	Recurrent Expenditure	-	-	4,590,000	4,590,000	9,161,793	10,077,972	11,085,770
	Use of Goods and Services	-	-	4,590,000	4,590,000	9,161,793	10,077,972	11,085,770
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
	Development Expenditure	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	-	-	-	-	-	-	-

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Date 30<sup>th</sup> April 2026



County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	CSP 41.7: RMNCAH	-	-	5,914,500	5,914,500	75,916,722	83,508,394	91,859,234
	Recurrent Expenditure			5,914,500	5,914,500	75,916,722	83,508,394	91,859,234
	Use of Goods and Services			5,914,500	5,914,500	13,070,000	14,377,000	15,814,700
	Acquisition of Non-Financial Assets					62,846,722	69,131,394	76,044,534
	Grants, transfers and subsidies							
	Development Expenditure							
	Acquisition of Non-Financial Assets							
	CSP 41.8: Infrastructure Development at Tier 2 Facilities	132,900,000	152,308,016	54,080,000	161,347,722	175,847,758	193,432,534	212,775,787
	Acquisition of Non-Financial Assets	132,900,000	152,308,016	54,080,000	161,347,722	175,847,758	193,432,534	212,775,787
	CSP 41.9: Lower Level Hospital Equipment	4,400,000	11,090,557	14,900,000	5,193,679	23,200,000	25,520,000	28,072,000
	Recurrent Expenditure							
	Use of Goods and Services							
	Acquisition of Non-Financial Assets							
	Development Expenditure			14,900,000	5,193,679	23,200,000	25,520,000	28,072,000
	Acquisition of Non-Financial Assets	4,400,000	11,090,557	14,900,000	5,193,679	23,200,000	25,520,000	28,072,000
<b>Total Vote</b>		<b>2,430,173,319</b>	<b>2,694,701,657</b>	<b>2,949,321,601</b>	<b>2,930,169,123</b>	<b>2,918,692,885</b>	<b>3,199,100,920</b>	<b>3,519,011,012</b>

### I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO	DESIGNATION	JOB GROUP	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	County Chief Officer	S	2	5,832,760	6,124,398	6,430,618
2	Director - Medical Services	R	1	4,824,487	5,065,711	5,318,997
3	Director - Public Health	R	1	4,361,708	4,579,793	4,808,783
4	Assistant Director - Medical Services	Q	1	4,440,395	4,662,415	4,895,535
5	Deputy Chief Pharmacist	Q	3	13,524,127	14,200,333	14,910,350
6	Deputy Director - Public Health	Q	1	3,062,332	3,215,449	3,376,221
7	Deputy Director Medical Services	Q	1	3,919,250	4,115,213	4,320,973
8	Medical Specialist [1]	Q	2	8,641,935	9,074,032	9,527,733
9	Senior Assistant Director - Medical Service	Q	5	21,445,639	22,517,921	23,643,817
10	Assistant Chief Pharmacist	P	8	30,417,483	31,938,357	33,535,275
11	Assistant Director - Clinical Services	P	1	2,224,556	2,335,784	2,452,573
12	Assistant Director - Medical Services	P	9	34,045,733	35,748,020	37,535,421
13	Assistant Director - Public Health	P	1	2,129,658	2,236,141	2,347,948
14	Community Health Assistant [1]	P	1	3,483,598	3,657,778	3,840,667
15	Enrolled Nurse [1]	P	1	3,644,450	3,826,673	4,018,006
16	Senior Assistant Director - Medical Service	P	1	3,569,787	3,748,276	3,935,690

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Date 30<sup>th</sup> April 2026

NO	DESIGNATION	JOB GROUP	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
17	Senior Dental Officer	P	1	3,734,325	3,921,041	4,117,093
18	Senior Medical Officer	P	2	7,660,876	8,043,920	8,446,116
19	Senior Pharmacist	P	2	7,660,876	8,043,920	8,446,116
20	Assistant Director - Medical Services	N	3	10,292,516	10,807,142	11,347,499
21	Chief Public Health Officer	N	1	1,941,517	2,038,593	2,140,522
22	Principal Nursing Officer	N	1	1,807,538	1,897,915	1,992,811
23	Deputy Chief Health Administration Officer	N	3	4,701,815	4,936,906	5,183,751
24	Principal Assistant Physiotherapist	N	1	1,846,375	1,938,694	2,035,628
25	Principal Public Health Officer	N	2	3,748,811	3,936,252	4,133,064
26	Principal Clinical Officer	N	2	4,066,194	4,269,504	4,482,979
27	Principal Community Health Officer	N	1	1,982,643	2,081,775	2,185,864
28	Principal Laboratory Technologist	N	1	1,858,573	1,951,502	2,049,077
29	Principal Medical Engineering Technologist	N	1	2,000,993	2,101,043	2,206,095
30	Principal Medical Lab Technologist [2]	N	2	3,810,043	4,000,545	4,200,572
31	Principal Nursing Officer	N	11	20,576,710	21,605,546	22,685,823
32	Principal Nutrition & Dietetics Officer	N	2	4,156,889	4,364,733	4,582,970
33	Principal Public Health Officer	N	7	13,441,210	14,113,271	14,818,934
34	Principal Radiographer	N	1	1,854,987	1,947,736	2,045,123
35	Principal Registered Clinical Officer [2]	N	2	3,969,710	4,168,196	4,376,605
36	Principal Registered Nurse	N	8	17,094,840	17,949,582	18,847,061
37	Senior Assistant Public Health Officer	N	3	5,281,633	5,545,715	5,823,000
38	Senior Dental Officer	N	2	6,711,510	7,047,086	7,399,440
39	Senior Medical Officer	N	21	64,068,618	67,272,049	70,635,651
40	Senior Pharmacist	N	2	6,514,880	6,840,624	7,182,655
41	Senior Public Health Assistant	N	1	1,958,248	2,056,160	2,158,968
42	Senior Public Health Officer	N	1	1,854,987	1,947,736	2,045,123
43	Assistant Chief Health Records & Information Mgt. Officer	M	1	1,671,229	1,754,790	1,842,530
44	Assistant Chief Pharmacist	M	2	4,787,227	5,026,588	5,277,918
45	Chief Assistant Physiotherapist	M	3	5,338,814	5,605,755	5,886,042
46	Chief Clinical Officer	M	2	3,707,845	3,893,237	4,087,899
47	Chief Community Health Officer	M	2	3,434,042	3,605,744	3,786,031
48	Chief Driver	M	3	5,378,402	5,647,322	5,929,688
49	Chief Laboratory Technologist	M	1	1,838,388	1,930,307	2,026,823
50	Chief Medical Engineering Technologist	M	1	1,799,433	1,889,405	1,983,875
51	Chief Medical Lab Officer	M	3	5,064,297	5,317,512	5,583,387
52	Chief Medical Lab Technologist	M	3	5,231,903	5,493,498	5,768,173
53	Chief Nursing Officer	M	14	24,766,259	26,004,572	27,304,801
54	Chief Nutrition & Dietetics Officer	M	2	3,603,590	3,783,770	3,972,958
55	Chief Nutrition & Dietetics Technologist	M	2	3,473,024	3,646,675	3,829,009
56	Chief Public Health Officer	M	3	5,524,999	5,801,249	6,091,311
57	Chief Radiographer	M	2	3,280,128	3,444,134	3,616,341
58	Chief Registered Clinical Officer	M	3	5,539,367	5,816,335	6,107,152
59	Chief+E1452 Registered Nurse	M	1	1,820,864	1,911,907	2,007,503
60	Chief Registered Nurse	M	30	52,753,334	55,391,001	58,160,551
61	Medical Officer	M	3	8,224,090	8,635,295	9,067,059
62	Pharmacist	M	2	5,068,272	5,321,686	5,587,770
63	Senior Assistant Public Health Officer	M	3	4,941,367	5,188,435	5,447,857
64	Senior Clerical Officer	M	1	1,433,156	1,504,814	1,580,054
65	Chief Registered Nurse	M	3	5,186,920	5,446,266	5,718,579
66	Senior Medical Lab Technician [1]	M	1	1,705,639	1,790,921	1,880,467
67	Chief Registered Nurse	M	3	5,140,808	5,397,848	5,667,741
68	Assistant Director - Medical Services	L	1	1,712,368	1,797,986	1,887,886
69	Assistant Public Health Officer [1]	L	1	1,603,691	1,683,876	1,768,069
70	Chief Assistant Public Health Officer	L	2	3,147,295	3,304,660	3,469,893
71	Chief Community Health Officer	L	1	1,590,712	1,670,248	1,753,760
72	Chief Medical Lab Technologist	L	1	1,542,483	1,619,607	1,700,588
73	Chief Registered Clinical Officer	L	1	1,542,483	1,619,607	1,700,588
74	Chief Registered Nurse	L	2	3,192,073	3,351,677	3,519,260
75	Community Health Officer [1]	L	1	1,658,993	1,741,943	1,829,040
76	KRN/Anesthetist	L	1	129,579	136,058	142,861

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Date 30<sup>th</sup> April 2026

NO	DESIGNATION	JOB GROUP	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
77	Chief Registered Nurse	L	1	129,579	136,058	142,861
78	Principal Assistant Public Health Officer	L	1	1,646,834	1,729,176	1,815,634
79	Principal Nutrition & Dietetics Officer	L	1	1,606,228	1,686,539	1,770,866
80	Principal Public Health Officer	L	1	1,664,459	1,747,682	1,835,066
81	Registered Clinical Officer [1]	L	2	3,122,022	3,278,123	3,442,029
82	Chief Registered Nurse	L	8	12,313,026	12,928,677	13,575,111
83	Senior Accountant	L	1	1,018,753	1,069,691	1,123,175
84	Senior Assistant Occupational Therapist	L	2	3,116,130	3,271,937	3,435,533
85	Senior Assistant Physiotherapist	L	2	3,213,204	3,373,864	3,542,557
86	Senior Assistant Public Health Officer	L	4	6,408,479	6,728,903	7,065,348
87	Senior Clinical Officer	L	4	7,016,924	7,367,770	7,736,159
88	Senior Community Health Officer	L	2	3,116,130	3,271,937	3,435,533
89	Senior Dental Technologist	L	1	1,691,036	1,775,588	1,864,367
90	Senior Enrolled Nurse [1]	L	25	42,734,159	44,870,867	47,114,410
91	Senior Health Administration Officer	L	1	1,384,186	1,453,395	1,526,065
92	Senior Health Records & Information Mgt. Officer	L	2	3,045,027	3,197,278	3,357,142
93	Senior Laboratory Technologist	L	1	1,585,845	1,665,137	1,748,394
94	Senior Medical Engineer	L	1	1,573,648	1,652,330	1,734,947
95	Senior Medical Engineering Technologist	L	2	3,186,282	3,345,596	3,512,876
96	Senior Medical Lab Officer	L	1	1,552,538	1,630,165	1,711,673
97	Senior Medical Lab Technician [1]	L	7	11,212,719	11,773,355	12,362,023
98	Senior Medical Lab Technologist	L	20	40,968,360	43,016,778	45,167,617
99	Senior Medical Social Worker	L	2	2,962,248	3,110,360	3,265,878
100	Senior Nursing Officer	L	4	6,604,134	6,934,341	7,281,058
101	Senior Nutrition & Dietetics Technologist	L	4	6,265,826	6,579,117	6,908,073
102	Senior Occupational Therapist	L	1	1,626,413	1,707,734	1,793,120
103	Senior Orthopedic Trauma Technologist	L	2	3,105,443	3,260,715	3,423,751
104	Senior Pharmaceutical Technologist	L	3	4,829,679	5,071,163	5,324,721
105	Senior Public Health Officer	L	28	45,774,079	48,062,783	50,465,922
106	Senior Radiographer	L	2	3,218,161	3,379,069	3,548,023
107	Senior Registered Clinical Officer - Anesthetist	L	9	16,298,984	17,113,933	17,969,630
108	Senior Registered Nurse	L	62	101,050,919	106,103,465	111,408,638
109	*Registered Nurse [1] - Anesthetist	K	4	6,110,929	6,416,475	6,737,299
110	Assistant Chief Pharmacist	K	1	1,564,963	1,643,211	1,725,372
111	Senior Community Health Officer	K	3	4,132,873	4,339,517	4,556,492
112	Assistant Health Records Info Mgt Officer [1]	K	5	6,908,129	7,253,535	7,616,212
113	Assistant Occupational Therapist [1]	K	3	3,915,867	4,111,660	4,317,243
114	Assistant Physiotherapist [1]	K	6	8,063,330	8,466,497	8,889,821
115	Assistant Public Health Officer [1]	K	9	12,062,129	12,665,235	13,298,497
116	Chief Medical Lab Technologist	K	1	1,341,033	1,408,085	1,478,489
117	Chief Public Health Officer	K	1	1,389,805	1,459,295	1,532,260
118	Chief Registered Nurse	K	2	2,736,747	2,873,584	3,017,264
119	Clinical Officer	K	2	2,931,543	3,078,120	3,232,026
120	Community Health Officer [1]	K	4	5,404,705	5,674,940	5,958,687
121	Enrolled Nurse [1]	K	4	5,008,613	5,259,044	5,521,996
122	Health Administration Officer [1]	K	2	2,046,895	2,149,240	2,256,702
123	Health Records & Information Mgt. Officer	K	3	4,030,065	4,231,568	4,443,147
124	Medical Lab Officer	K	8	10,588,321	11,117,737	11,673,624
125	Medical Lab Technologist [1]	K	16	21,647,110	22,729,466	23,865,939
126	Medical Social Worker [1]	K	6	8,153,038	8,560,690	8,988,724
127	Registered Nurse [1]	K	2	1,483,712	1,557,898	1,635,792
128	Nutrition & Dietetics Officer	K	8	10,525,009	11,051,259	11,603,822
129	Orthopaedic Trauma Technologist [1]	K	2	2,657,704	2,790,589	2,930,119
130	Orthopedic Technologist [1]	K	5	6,834,413	7,176,134	7,534,940
131	Pharmaceutical Technologist [1]	K	11	19,881,781	20,875,870	21,919,664
132	Principal Public Health Officer	K	1	1,545,176	1,622,435	1,703,557
133	Public Health Officer	K	5	6,731,641	7,068,223	7,421,634
134	Radiographer [1]	K	6	8,005,223	8,405,484	8,825,758
135	Registered Clinical Officer [1]	K	54	95,165,045	99,923,297	104,919,462
136	Registered Clinical Officer [1] - Anaesthetic	K	4	6,280,512	6,594,538	6,924,264

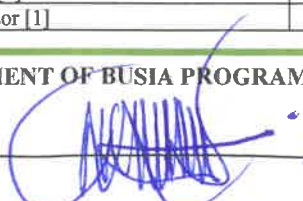
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Date 30<sup>th</sup> April 2026

NO	DESIGNATION	JOB GROUP	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
137	Registered Nurse [1]	K	127	236,130,870	247,937,414	260,334,284
138	Senior Community Health Assistant	K	3	3,970,449	4,168,971	4,377,420
139	Senior Enrolled Nurse [2]	K	26	36,042,125	37,844,231	39,736,443
140	Senior Health Records & Information Mgt. Assistant	K	13	17,326,064	18,192,367	19,101,986
141	Senior Medical Eng. Technician	K	2	2,753,543	2,891,220	3,035,781
142	Senior Medical Lab Technician [2]	K	5	6,721,015	7,057,066	7,409,919
143	Senior Enrolled Nurse [2]	K	1	1,384,402	1,453,622	1,526,303
144	Senior Orthopaedic Technologist	K	1	1,362,193	1,430,303	1,501,818
145	Senior Orthopaedic Trauma Technician	K	1	1,389,805	1,459,295	1,532,260
146	Senior Public Health Assistant	K	21	30,261,225	31,774,286	33,363,001
147	Senior Registered Nurse	K	8	7,259,373	7,622,342	8,003,459
148	Supply Chain Management Assistant [2]	K	1	1,017,999	1,068,899	1,122,344
149	Community Health Officer [2]	J	3	3,432,118	3,603,724	3,783,910
150	Assistant Occupational Therapist [2]	J	1	1,074,299	1,128,014	1,184,415
151	Assistant Public Health Officer [2]	J	5	5,673,020	5,956,671	6,254,505
152	Chief Clerical Officer - General Office Ser	J	2	1,659,567	1,742,545	1,829,673
153	Community Health Assistant [1]	J	8	9,129,700	9,586,185	10,065,494
154	Community Health Officer [2]	J	10	12,330,245	12,946,757	13,594,095
155	Dental Technologist [2]	J	1	1,162,868	1,221,011	1,282,062
156	Enrolled Nurse [1]	J	13	15,608,439	16,388,861	17,208,304
157	Health Administration Officer [2]	J	2	1,729,019	1,815,470	1,906,243
158	Health Records & Information Mgt. Assistant [1]	J	10	11,401,855	11,971,948	12,570,545
159	Medical Eng. Technician [1]	J	1	1,074,299	1,128,014	1,184,415
160	Medical Eng. Technologist [2]	J	1	1,156,667	1,214,500	1,275,225
161	Medical Lab Technician [1]	J	5	5,668,061	5,951,464	6,249,037
162	Medical Lab Technologist [2]	J	7	7,824,960	8,216,208	8,627,018
163	Medical Social Worker [2]	J	1	1,145,934	1,203,231	1,263,392
164	Registered Nurse [1]	J	1	104,041	109,243	114,705
165	Nutrition & Dietetics Officer	J	1	1,275,098	1,338,853	1,405,796
166	Nutrition & Dietetics Technician [1]	J	1	1,099,692	1,154,677	1,212,410
167	Nutrition & Dietetics Technologist [2]	J	5	5,425,658	5,696,941	5,981,788
168	Orthopaedic Trauma Technician [1]	J	1	1,074,299	1,128,014	1,184,415
169	Orthopedic Technologist [2]	J	1	1,074,299	1,128,014	1,184,415
170	Pharmaceutical Technologist [2]	J	4	4,438,202	4,660,112	4,893,118
171	Public Health Assistant [1]	J	3	3,341,082	3,508,136	3,683,543
172	Registered Clinical Officer [2]	J	6	7,689,268	8,073,731	8,477,418
173	Registered Nurse [1]	J	77	87,999,573	92,399,552	97,019,529
174	Senior Community Health Officer	J	2	2,521,173	2,647,232	2,779,593
175	Senior Public Health Officer	J	1	1,219,901	1,280,896	1,344,941
176	Registered Nurse [1]	J	2	2,527,936	2,654,333	2,787,049
177	*Assistant Public Health Officer [2]	H	1	1,026,827	1,078,168	1,132,077
178	Assistant Community Health Officer [3]	H	17	17,557,309	18,435,174	19,356,933
179	Assistant Occupational Therapist [3]	H	5	5,131,520	5,388,096	5,657,501
180	Chief Driver	H	3	1,763,152	1,851,310	1,943,875
181	Assistant Community Health Officer [3]	H	2	2,160,546	2,268,573	2,382,002
182	Farewell Home Assistant [1]	H	1	886,608	930,938	977,485
183	Health Administration Officer [3]	H	2	1,516,957	1,592,805	1,672,445
184	Health Records Info.Mgt Assistant [2]	H	6	6,392,635	6,712,267	7,047,880
185	Medical Lab Technician [2]	H	3	3,246,114	3,408,420	3,578,841
186	Medical Lab Technologist [3]	H	21	17,706,761	18,592,099	19,521,704
187	Medical Social Worker [3]	H	8	8,270,749	8,684,286	9,118,501
188	Nutrition & Dietetics Technician [2]	H	1	1,015,410	1,066,181	1,119,490
189	Orthopaedic Trauma Technician [2]	H	1	1,107,987	1,163,386	1,221,556
190	Pharmaceutical Technologist [3]	H	16	16,132,763	16,939,401	17,786,371
191	Public Health Assistant [2]	H	2	2,053,654	2,156,337	2,264,154
192	Registered Clinical Officer [3]	H	19	21,962,284	23,060,398	24,213,418
193	Registered Nurse [3]	H	14	14,853,953	15,596,651	16,376,483
194	Senior Clerical Officer	H	2	1,077,631	1,131,513	1,188,088
195	Registered Nurse [3]	H	2	173,063	181,716	190,802
196	Cleaning Supervisor [1]	G	2	987,192	1,036,552	1,088,379

Sign



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NO	DESIGNATION	JOB GROUP	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
197	Clerical Officer [1] - General Office Service]	G	3	1,451,552	1,524,130	1,600,336
198	Community Health Assistant [3]	G	12	9,327,379	9,793,748	10,283,435
199	Orthopaedic Trauma Technician [3]	G	3	2,819,061	2,960,014	3,108,015
200	Registered Nurse [1]	G	2	2,198,436	2,308,358	2,423,776
201	Senior Clerical Officer	G	1	838,317	880,233	924,244
202	Senior Driver	G	11	5,411,377	5,681,946	5,966,043
203	Clerical Officer [2]	F	1	363,650	381,833	400,924
204	Driver [1]	F	9	4,074,371	4,278,090	4,491,994
205	Farewell Home Assistant [3]	F	5	3,092,095	3,246,700	3,409,035
206	Driver (2)	E	2	861,243	904,305	949,520
207	Support Staff Supervisor	E	1	360,645	378,677	397,611
208	*Mortuary Attendant [3]	D	1	586,039	615,341	646,108
209	Driver [3]	D	3	805,121	845,377	887,646
210	Senior Support Staff	D	1	292,896	307,541	322,918
	<b>Sub-Total</b>		<b>1,180</b>	<b>1,856,171,687</b>	<b>1,948,980,271</b>	<b>2,046,429,285</b>
	Temporary Employees			81,057,285	81,057,285	81,057,285
	Community Health Promoters (CHPs)			132,780,000	66,390,000	66,390,000
	<b>Grand Total</b>			<b>2,070,008,972</b>	<b>2,096,427,556</b>	<b>2,193,876,570</b>

N/B

Staff recruitment and staff promotions have been provided at kshs 58.6 million and 16.4 million respectively.

Sign



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## Itemized recurrent

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>						
		<b>CSP-Administrative and Support services</b>						
Headquarters		<b>COMPENSATION TO EMPLOYEES</b>	<b>1,761,260,021</b>	<b>2,029,727,929</b>	<b>2,029,727,929</b>	<b>2,070,008,972</b>	<b>2,277,009,869</b>	<b>2,504,710,856</b>
	2110100	<b>Basic salary+ Permanent Employees and Salary Arrears</b>	<b>618,777,978</b>	<b>838,253,732</b>	<b>838,253,732</b>	<b>681,762,695</b>	<b>749,938,965</b>	<b>824,932,861</b>
	2110101	Basic Salary civil services	618,777,978	838,253,732	838,253,732	681,762,695	749,938,965	824,932,861
	2110200	<b>Basic Wages - Temporary Employees</b>	<b>119,011,853</b>	<b>210,309,855</b>	<b>215,309,855</b>	<b>213,837,285</b>	<b>235,221,014</b>	<b>258,743,115</b>
	2110201	Contractual Employees-CHPs	65,700,000	155,781,627	155,781,627	132,780,000	146,058,000	160,663,800
	2110202	Casual Labour - Others	53,311,853	54,528,228	59,528,228	81,057,285	89,163,014	98,079,315
	2110300	<b>Personal Allowance +Paid as Part of Salary</b>	<b>916,243,832</b>	<b>859,025,756</b>	<b>854,025,756</b>	<b>1,071,364,590</b>	<b>1,178,501,049</b>	<b>1,296,351,154</b>
	2110301	House Allowance	127,698,445	141,230,768	141,230,768	143,228,023	157,550,825	173,305,908
	2110314	Transport Allowance	71,551,245	87,652,762	87,652,762	82,115,111	90,326,622	99,359,284
	2110315	Extraneous	288,091,609	176,319,812	171,319,812	322,180,643	354,398,707	389,838,578
	2110318	Non+practicing	30,664,819	25,608,000	25,608,000	35,844,000	39,428,400	43,371,240
	2110320	Leave Allowance	6,024,974	6,198,475	6,198,475	6,608,000	7,268,800	7,995,680
	2110321	Health Service Allowance	128,678,905	148,555,460	148,555,460	139,167,096	153,083,806	168,392,186
	2110322	Health risk	48,958,750	61,981,986	61,981,986	53,476,412	58,824,053	64,706,459
	2110335	On call	73,347,510	78,603,420	78,603,420	80,472,000	88,519,200	97,371,120
	2110399	Nursing service allowance	101,788,382	127,313,020	127,313,020	111,344,515	122,478,967	134,726,863
	2110399	Salary Arrears	35,100,000	-	-	-	-	-
	2110399	Salary Annual Increment	-	-	-	16,196,630	17,816,293	19,597,922
	2110399	Recruitment of Healthcare providers	-	-	-	58,632,060	64,495,266	70,944,793
	2110399	Staff promotions	-	-	-	16,780,900	18,458,990	20,304,889
	2110399	NITA	-	-	-	709,200	780,120	858,132
	2110399	Uniform Allowance	4,339,193	5,562,053	5,562,053	4,610,000	5,071,000	5,578,100
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>107,226,358</b>	<b>122,138,586</b>	<b>122,138,586</b>	<b>103,044,402</b>	<b>113,348,842</b>	<b>124,683,726</b>
	2120103	Employer contribution to pension	84,882,993	96,835,720	96,835,720	76,540,260	84,194,286	92,613,715
	2120103	Housing Levy	22,343,365	25,302,866	25,302,866	26,504,142	29,154,556	32,070,012
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral services</b>						
Headquarters		<b>Use of Goods and Services</b>	<b>165,853,228</b>	<b>14,944,760</b>	<b>33,208,100</b>	-	-	-
	2210100	Utilities Supplies and Services	5,005,745	2,254,786	1,654,786	-	-	-
	2210101	Electricity Expenses	3,005,011	1,254,052	1,254,052	-	-	-
	2210102	Water and Sewerage charges	2,000,734	1,000,734	400,734	-	-	-
	2210200	<b>Communication Supplies and Services</b>	<b>65,657</b>	<b>205,657</b>	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210202	Internet connections	65,657	205,657	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,141,302</b>	<b>3,441,302</b>	<b>1,941,302</b>	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,300,001	2,000,000	1,000,000	-	-	-
	2210302	Accommodation +domestic	340,758	390,759	390,759	-	-	-
	2210303	Daily Subsistence Allowances	500,543	1,050,543	550,543	-	-	-
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>2,300,000</b>	<b>3,200,000</b>	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,300,000	2,150,000	-	-	-	-

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210403	Daily Subsistence Allowances	-	1,050,000	-	-	-	-
	<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	<b>3,276,715</b>	<b>678,024</b>	<b>20,678,024</b>	-	-	-
	2210502	Publishing and Printing Services	897,000	230,235	230,235	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns-medical camp	476,710	447,789	20,447,789	-	-	-
	2210504	Campaigns on Blood and Tissue Transplant	744,000	-	-	-	-	-
	2210504	SHIF Awareness and Registration campaigns	1,159,005	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>851,775</b>	-	<b>3,000,000</b>	-	-	-
	2210708	Trainer allowance	270,345	-	1,000,000	-	-	-
	2210710	Accommodation	250,980	-	2,000,000	-	-	-
	2210711	Tuition fees	330,450	-	-	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>12,496,488</b>	<b>5,164,991</b>	<b>5,933,988</b>	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,470,582	1,025,900	5,707,810	-	-	-
	2210802	Boards, Committees, Conferences and Seminars	1,176,528	1,226,178	226,178	-	-	-
	2210802	Health Standards Planning and Quality Assurance Committee (Monitoring and evaluation)	849,378	2,912,913	-	-	-	-
	<b>2210900</b>	<b>Insurance</b>	-	-	-	-	-	-
	2210910	Medical Insurance-indigents for UHC pilot in Samia/Bunyala	-	-	-	-	-	-
	<b>CSP-Diagnostic Services In Higher Level Facilities</b>							
		<b>Use of Goods and Services</b>		<b>24,791,650</b>	<b>15,829,025</b>			
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>95,722,757</b>	<b>12,323,422</b>	<b>4,251,294</b>	-	-	-
	2211001	Medical drugs	42,660,189	8,545,864	2,148,296	-	-	-
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	12,406,773	889,753	615,850	-	-	-
	2211002	Purchase of Renal supplies	-	-	-	-	-	-
	2211002	Purchase of dental supplies	-	-	-	-	-	-
	2211004	Fungicide, insecticide & sprays	1,873,915	-	-	-	-	-
	2211005	Chemicals and Industrial Gases	1,053,141	-	-	-	-	-
	2211008	Laboratory material supplies	14,421,646	1,136,121	636,121	-	-	-
	2211015	Food and ration	16,326,556	1,351,027	851,027	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	506,010	-	-	-	-	-
	2211019	Purchase of Uniforms and Clothing + patients	450,355	-	-	-	-	-
	2211021	Purchase of bed and linen	676,963	-	-	-	-	-
	2211028	Purchase of x-ray consumables	5,347,209	400,657	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>12,455,813</b>	<b>5,505,727</b>	<b>881,730</b>	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	4,532,679	2,050,970	550,970	-	-	-
	2211101	Supply of Medical Records	993,971	373,971	-	-	-	-
	2211102	Supplies and Accessories for Computers and Printers	1,480,299	1,250,026	-	-	-	-

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211103	Sanitary and cleaning materials,	5,448,864	1,830,760	330,760	-	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>16,013,963</b>	<b>3,408,581</b>	<b>1,408,581</b>	-	-	-
	2211201	Refined Fuels and Lubricants for Transport	7,005,051	1,000,051	500,051	-	-	-
	2211202	Refined Fuels and Lubricants for Transport production	3,060,993	1,700,000	700,000	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and Installation of gas system in 8 Sub County hospitals)	5,947,919	708,530	208,530	-	-	-
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>10,275,757</b>	<b>2,373,860</b>	<b>6,623,860</b>	-	-	-
	2211301	Bank Services Commission & Charges	200,000	120,000	120,000	-	-	-
	2211304	Medical expenses	-	-	-	-	-	-
	2211305	Contracted Guards and Cleaning Services	8,074,042	2,003,860	6,503,860	-	-	-
	2211310	Contracted Professional Services	1,501,715	-	-	-	-	-
	2211310	Medical Disability Assessment	-	-	-	-	-	-
	2211310	Eye care services	500,000	-	-	-	-	-
	2211399.	Refilling of community chlorine	-	-	-	-	-	-
	2211399	Menstrual Hygiene	-	-	-	-	-	-
	2211399	Purchase of life straw kit	-	-	-	-	-	-
	2211399	Free Maternal Health Care	-	-	-	-	-	-
	2211399	Preparation of Health Planning Documents(HSWG&APR)	-	-	-	-	-	-
	2211399	Jigger Control	-	-	-	-	-	-
	2211399	Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)	-	-	-	-	-	-
	2211399	Non Communicable Diseases	-	-	-	-	-	-
	2211399	School Health Programme	-	-	-	-	-	-
	2211399	Blood and Tissue Transplant Services	-	-	-	-	-	-
	2211399	Disease Surveillance & control	-	-	-	-	-	-
	2211399	Immunization and Vaccination Campaigns	-	-	-	-	-	-
	2222399	Health Promotion	-	-	-	-	-	-
	2211399	Community Health Services	-	-	-	-	-	-
	2211399	Sectoral and Multi-sectoral Coordination	-	250,000	-	-	-	-
	2211399	Monitoring and Evaluation	-	-	-	-	-	-
	2211399	Purchase of medical records	-	-	-	-	-	-
	2211399	Preparation of Policy Documents	-	-	-	-	-	-
	2211399	Purchase supplementary feedings for children	-	-	-	-	-	-
	2211399	Primary Health Care network	-	-	-	-	-	-
	2211399	Other Operating Expenses-SHA Awareness and registration	-	-	-	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>3,530,031</b>	<b>1,180,060</b>	<b>2,663,560</b>	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	3,530,031	1,180,060	2,663,560	-	-	-
	2220103	Maintenance Expenses for boats and ferries	-	-	-	-	-	-
	2220200	Routine Maintenance + Other Assets	1,717,225	-	-	-	-	-
	2220201	Maintenance of Plant, Machinery and Equipment	836,775	-	-	-	-	-

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	-	-	-
	2220203	Maintenance of medical and dental equipment	880,450	-	-	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	-	-	-	-	-
	2220206	Maintenance of civil works	-	-	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
		<b>Grants and Transfers</b>	<b>58,737,029</b>	<b>13,760,000</b>	<b>38,372,197</b>	-	-	-
	2640201	Emergency- Relief (Health Services)	2,046,634	-	-	-	-	-
	2640201	Busia County Health Services Fund	5,482,351	-	-	-	-	-
	2640499	Nutritional International	27,757,072	-	588,468	-	-	-
	2640499	DANIDA	9,690,972	-	24,023,729	-	-	-
	2640499	DANIDA (County government Contribution)	13,760,000	13,760,000	13,760,000	-	-	-
		<b>Social Benefits</b>						
	2710100	Government Pension and Retirement Benefits	-	-	-	-	-	-
	2710102	Gratuity + Civil Servants	-	-	-	-	-	-
		<b>CSP-Higher Level Hospital Equipment</b>						
		Acquisition OF Non-Financial Assets	20,293,371	1,921,412	-	-	-	-
	3110900	Purchase of Household Furniture and Institutional Equipment	295,445	356,800	-	-	-	-
	3111003	Purchase of Household and Institutional Appliances	295,445	356,800	-	-	-	-
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>10,035,834</b>	<b>1,125,822</b>	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	-	709,365	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	10,035,834	416,457	-	-	-	-
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
	3111100	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	<b>9,962,092</b>	-	-	-	-	-
	3111101	Purchase of Medical and Dental Equipment	8,633,374	-	-	-	-	-
	3111101	Purchase of Therapy Equipment	-	-	-	-	-	-
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	375,618	-	-	-	-	-
	3111003	Purchase of Airconditioners, Fans and Heating Appliances	-	-	-	-	-	-
	3111106	Purchase of Fire Fighting Equipment	-	-	-	-	-	-
	3111107	Purchase of Laboratory Equipment	953,100	-	-	-	-	-
	3111120	Purchase of specialized Plant	-	-	-	-	-	-
	3111400	<b>Research, Feasibility Studies, Project Preparation and Design, Project Supervision</b>	-	<b>438,790</b>	-	-	-	-
	3111403	Operational research	-	438,790	-	-	-	-
		<b>Sub Total</b>	<b>2,006,143,649</b>	<b>41,657,822</b>	<b>49,037,125</b>	<b>2,070,008,972</b>	<b>2,277,009,869</b>	<b>2,504,710,856</b>
Headquarters								
		<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>						
		<b>CSP-Sanitation and Hygiene</b>						
		<b>Use of Goods and Services</b>	<b>35,697,953</b>	<b>6,111,948</b>	<b>4,481,478</b>	-	-	-
	2210100	Utilities Supplies and Services	-	-	-	-	-	-
	2210101	Electricity Expenses	-	-	-	-	-	-

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210200	Communication Supplies and Services	80,900	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210202	Internet connections	60,900	-	-	-	-	-
	2210203	Courier and Postal Services	20,000	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		900,000	400,000	-	-	-
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		500,000	200,000	-	-	-
	2210303	Daily Subsistence Allowances		400,000	200,000	-	-	-
	2210500	Printing, Advertising and Information Supplies and Services	1,775,509	809,005	309,005	-	-	-
	2210502	Publishing and Printing Services	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	68,850	809,005	309,005	-	-	-
	2210504	Jigger Control	-	-	-	-	-	-
	2210504	Reproductive, Maternal, New Born, Child and Adolescent Health (RMNCAH)	1,000,000	-	-	-	-	-
	2210504	School Health Programme	505,869	-	-	-	-	-
	2210504	Immunization and Vaccination Campaigns	200,790	-	-	-	-	-
	2210504	Disease Surveillance & control	-	-	-	-	-	-
	2210800	Hospitality Supplies and Services	3,042,680	852,788	652,788	-	-	-
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,468,780	302,788	302,788	-	-	-
	2210802	Boards, Committees, Conferences and Seminars	-	550,000	350,000	-	-	-
	2210802	Non Communicable Diseases	523,900	-	-	-	-	-
	2210802	Health Promotion	50,000	-	-	-	-	-
	2211000	Specialised Materials and Supplies	737,774	1,980,470	1,550,000	-	-	-
	2211004	Fungicide, insecticide & sprays	-	430,470	-	-	-	-
	2211005	Chemicals and Industrial Gases	737,774	-	-	-	-	-
	2211008	Laboratory material supplies	-	1,550,000	1,550,000	-	-	-
	2211100	Office and General Supplies and Services	533,679	669,685	669,685	-	-	-
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	357,179	363,185	363,185	-	-	-
	2211103	Sanitary and cleaning materials,	176,500	306,500	306,500	-	-	-
	2211200	Fuel Oil and Lubricants		500,000	500,000	-	-	-
	2211201	Refined Fuels and Lubricants for Transport		500,000	500,000	-	-	-
	2211300	Other Operating Expenses	29,527,411	-	-	-	-	-
	2211305	Contracted Guards and Cleaning Services	25,038,871	-	-	-	-	-
	2211399	Menstrual Hygiene	2,072,000	-	-	-	-	-
	2211399	Free Maternal Health Care	-	-	-	-	-	-
	2211399	HIV/AIDS	400,000	-	-	-	-	-
	2211399	Malaria Control	410,000	-	-	-	-	-
	2211399	TB and Leprosy	550,000	-	-	-	-	-
	2211399	Community Health Services	656,000	-	-	-	-	-

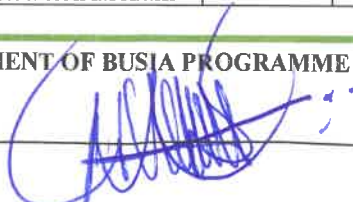
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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211399	Purchase of Supplementary Feedings for Children	400,540	-	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		400,000	400,000			
	2220101	Maintenance Expenses + Motor Vehicles		400,000	400,000			
			<b>35,697,953</b>					
		<b>CSP-HIV/AIDs, TB and Malaria Control</b>						
		<b>Use of Goods and Services</b>		850,000	350,000			
	2210500	Printing , Advertising and Information Supplies and Services		850,000	350,000			
	2210502	Publishing and Printing Services						
	2210504	Advertising, Awareness and Publicity Campaigns		850,000	350,000			
		<b>CSP-Health Promotion</b>						
		<b>Use of Goods and Services</b>		300,000	300,000			
	2210500	Printing , Advertising and Information Supplies and Services		300,000	300,000			
	2210504	Advertising, Awareness and Publicity Campaigns		300,000	300,000			
		<b>CSP-Primary Health Care Services</b>						
		<b>Use of Goods and Services</b>		818,052	5,718,052			
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		300,000	300,000			
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		300,000	300,000			
	2210302	Accommodation +domestic						
	2210500	Printing , Advertising and Information Supplies and Services		260,000	5,160,000			
	2210504	Advertising, Awareness and Publicity Campaigns- Menstrual Hygiene coordination and managements per the ward project Annex		260,000	5,160,000			
	2211000	Specialised Materials and Supplies		258,052	258,052			
	2211005	Chemicals and Industrial Gases		258,052	258,052			
		<b>CSP-RMNCAH</b>						
		<b>Grants and Transfers</b>				62,846,722	69,131,394	76,044,534
	2640599	Credit/Grant Building Resilient and Responsive Health Systems				62,846,722	69,131,394	76,044,534
		sub total		8,080,000	10,849,530	62,846,722	69,131,394	76,044,534
<b>Grand total</b>				<b>2,093,225,751</b>	<b>2,127,986,781</b>	<b>2,132,855,694</b>	<b>2,346,141,263</b>	<b>2,580,755,390</b>
<b>Exchequer source of fund</b>		<b>Summary of Expenditure by Economic Classification</b>						
		<b>Compensation to Employees</b>		2,029,727,929	2,029,727,929	2,070,008,972	2,277,009,869	2,504,710,856
		<b>Use of Goods and Services</b>		47,816,410	59,886,655			
		<b>Acquisition of Non-Financial Assets</b>		1,921,412				
		<b>Grants and Transfers</b>		13,760,000	38,372,197	62,846,722	69,131,394	76,044,534
		<b>Total Recurrent Expenditure</b>		<b>2,093,225,751</b>	<b>2,127,986,781</b>	<b>2,132,855,694</b>	<b>2,346,141,263</b>	<b>2,580,755,390</b>
<b>Appropriation in Aid</b>								
<b>PUBLIC HEALTH</b>								
		<b>CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>						
		<b>CSP-Sanitation and Hygiene</b>						
		<b>Use of Goods and Services</b>		3,741,216	3,741,216	6,550,028	7,205,031	7,925,534

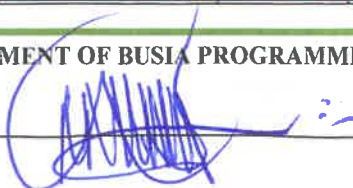
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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210100	Utilities Supplies and Services		151,733	151,733	200,000	220,000	242,000
	2210101	Electricity Expenses		151,733	151,733	200,000	220,000	242,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		727,544	727,544	1,800,000	1,980,000	2,178,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		127,544	127,544	950,000	1,045,000	1,149,500
	2210302	Accommodation +domestic		600,000	600,000	850,000	935,000	1,028,500
	2210800	Hospitality Supplies and Services		502,780	502,780	990,858	1,089,944	1,198,938
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		267,780	267,780	450,080	495,088	544,597
	2210802	Boards, Committees, Conferences and Seminars		235,000	235,000	540,778	594,856	654,341
	2211000	Specialised Materials and Supplies		1,106,329	1,106,329	2,106,670	2,317,337	2,549,071
	2211004	Fungicide, Insecticide & sprays		401,464	401,464	450,670	495,737	545,311
	2211005	Chemicals and Industrial Gases		304,865	304,865	306,000	336,600	370,260
	2211008	Laboratory material supplies		400,000	400,000	1,350,000	1,485,000	1,633,500
	2211100	Office and General Supplies and Services		402,780	402,780	552,500	607,750	668,525
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		267,780	267,780	302,500	332,750	366,025
	2211103	Sanitary and cleaning materials,		135,000	135,000	250,000	275,000	302,500
	2211200	Fuel Oil and Lubricants		400,000	400,000	500,000	550,000	605,000
	2211201	Refined Fuels and Lubricants for Transport		400,000	400,000	500,000	550,000	605,000
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment		450,050	450,050	400,000	440,000	484,000
	2220101	Maintenance Expenses + Motor Vehicles		450,050	450,050	400,000	440,000	484,000
		Acquisition OF Non-Financial Assets		200,139	200,139	250,000	275,000	302,500
	3111000	Purchase of Office Furniture and General Equipment		200,139	200,139	250,000	275,000	302,500
	3111001	Purchase of Office Furniture and Fittings		200,139	200,139	250,000	275,000	302,500
		sub total		3,941,355	3,941,355	6,800,028	7,480,031	8,228,034
		CSP-HIV/AIDS, TB and Malaria Control						
		Use of Goods and Services		150,000	150,000	383,775	422,153	464,368
	2210500	Printing , Advertising and Information Supplies and Services		150,000	150,000	383,775	422,153	464,368
	2210504	Advertising, Awareness and Publicity Campaigns		150,000	150,000	383,775	422,153	464,368
				150,000	150,000	383,775	422,153	464,368
		CSP-Primary Health Care Services						
		Use of Goods and Services		700,135	700,135	830,000	913,000	1,004,300
	2210500	Printing , Advertising and Information Supplies and Services		700,135	700,135	830,000	913,000	1,004,300
	2210504	Advertising, Awareness and Publicity Campaigns		700,135	700,135	830,000	913,000	1,004,300
				700,135	700,135	830,000	913,000	1,004,300
				4,791,490	4,791,490	8,013,803	8,815,183	9,696,702
		BUSIA REFERRAL HOSPITAL						
		CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES						
		CSP-Administrative and Support services						

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>COMPENSATION TO EMPLOYEES</b>		8,619,050	8,619,050	10,383,355	11,421,691	12,563,860
	2110200	Basic Wages - Temporary Employees		8,619,050	8,619,050	10,383,355	11,421,691	12,563,860
	2110201	Contractual Employees-Locum employees		2,256,000	2,256,000	3,384,000	3,722,400	4,094,640
	2110202	Casual Labour - Others		6,363,050	6,363,050	6,999,355	7,699,291	8,469,220
		Sub Total		8,619,050	8,619,050	10,383,355	11,421,691	12,563,860
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral services</b>						
		Use of Goods and Services	73,708,743	24,886,983	42,804,818	26,576,900	29,234,590	32,158,049
	2210100	Utilities Supplies and Services	6,961,129	14,000,000	16,023,069	20,000,000	22,000,000	24,200,000
	2210101	Electricity Expenses	4,099,811	7,000,000	9,023,069	10,500,000	11,550,000	12,705,000
	2210102	Water and Sewerage charges	2,861,318	7,000,000	7,000,000	9,500,000	10,450,000	11,495,000
	2210200	Communication Supplies and Services	157,980	333,317	333,317	761,900	838,090	921,899
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	56,000	200,000	200,000	550,000	605,000	665,500
	2210202	Internet connections	35,980	60,000	60,000	136,000	149,600	164,560
	2210203	Courier and Postal Services	66,000	73,317	73,317	75,900	83,490	91,839
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	2,500,000	2,500,000	2,700,000	2,970,000	3,267,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	800,000	800,000	1,300,000	1,430,000	1,573,000
	2210302	Accommodation +domestic	-	200,000	200,000	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances	-	1,500,000	1,500,000	1,200,000	1,320,000	1,452,000
	2210500	Printing , Advertising and Information Supplies and Services	185,000	1,150,000	17,044,766	685,000	753,500	828,850
	2210502	Publishing and Printing Services	185,000	500,000	500,000	450,000	495,000	544,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	50,000	50,000	35,000	38,500	42,350
	2210504	Advertising, Awareness and Publicity Campaigns-SHA	-	600,000	16,494,766	200,000	220,000	242,000
	2210504	Advertising, Awareness and Publicity Campaigns-Medical Camp	-	-	-	60,000	66,000	72,600
	2210700	Training Expenses		200,000	200,000	200,000	220,000	242,000
	2210708	Trainer allowance		100,000	100,000	100,000	110,000	121,000
	2210710	Accommodation		100,000	100,000	100,000	110,000	121,000
	2210800	Hospitality Supplies and Services	860,063	6,703,666	6,703,666	2,230,000	2,453,000	2,698,300
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	306,789	800,000	800,000	1,030,000	1,133,000	1,246,300
	2210802	Boards, Committees, Conferences and Seminars	553,274	5,903,666	5,903,666	1,200,000	1,320,000	1,452,000
		<b>CSP-Diagnostic Services In Higher Level Facilities</b>						
		Use of Goods and Services		46,578,000	154,320,144	81,102,605	89,212,866	98,134,152
	2211000	Specialised Materials and Supplies	58,535,910	33,200,000	125,697,142	66,077,405	72,685,146	79,953,660
	2211001	Medical drugs/Supplies	32,018,547	10,800,000	51,196,898	23,997,405	26,397,146	29,036,860
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	10,417,090	8,000,000	37,449,267	13,200,000	14,520,000	15,972,000
	2211004	Fungicide, insecticide & sprays	-	100,000	1,445,798	150,000	165,000	181,500
	2211005	Chemicals and Industrial Gases	560,003	300,000	300,000	300,000	330,000	363,000
	2211008	Laboratory material supplies	3,580,400	4,600,000	15,217,907	6,900,000	7,590,000	8,349,000
	2211015	Food and ration	1,680,910	8,000,000	17,492,272	20,000,000	22,000,000	24,200,000

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211016	Purchase of Uniforms and Clothing + Staff	-	100,000	665,000	150,000	165,000	181,500
	2211019	Purchase of Uniforms and Clothing + patients	-	200,000	200,000	250,000	275,000	302,500
	2211021	Purchase of beddings and linen	760,980	300,000	930,000	300,000	330,000	363,000
	2211028	Purchase of x-ray consumables	517,980	800,000	800,000	830,000	913,000	1,004,300
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>2,110,470</b>	<b>2,470,000</b>	<b>8,198,025</b>	<b>2,650,000</b>	<b>2,915,000</b>	<b>3,206,500</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	809,040	1,370,000	3,462,012	1,450,000	1,595,000	1,754,500
	2211102	Supplies and Accessories for Computers and Printers	250,980	300,000	2,751,825	350,000	385,000	423,500
	2211103	Sanitary and cleaning materials,	1,050,450	800,000	1,984,188	850,000	935,000	1,028,500
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>2,116,000</b>	<b>3,500,000</b>	<b>9,223,868</b>	<b>3,700,000</b>	<b>4,070,000</b>	<b>4,477,000</b>
	2211201	Refined Fuels and Lubricants for Transport	800,000	2,500,000	4,979,433	2,650,000	2,915,000	3,206,500
	2211202	Refined Fuels and Lubricants for Transport production	500,000	-	-	300,000	330,000	363,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	816,000	1,000,000	4,244,435	750,000	825,000	907,500
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>2,300,000</b>	<b>5,708,000</b>	<b>8,978,698</b>	<b>6,165,200</b>	<b>6,781,720</b>	<b>7,459,892</b>
	2211301	Bank Services Commission & Charges	-	8,000	8,000	35,200	38,720	42,592
	2211305	Contracted Guards and Cleaning Services	2,000,000	5,200,000	8,470,698	5,600,000	6,160,000	6,776,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	500,000	500,000	500,000	550,000	605,000
	2211399	Refilling of community chlorine	-	-	-	30,000	33,000	36,300
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		<b>300,000</b>	<b>433,111</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
	2220101	Maintenance Expenses + Motor Vehicles		300,000	433,111	500,000	550,000	605,000
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>482,191</b>	<b>1,400,000</b>	<b>1,789,300</b>	<b>2,010,000</b>	<b>2,211,000</b>	<b>2,432,100</b>
	2220201	Maintenance of Plant, Machinery and Equipment	271,204	300,000	689,300	780,000	858,000	943,800
	2220202	Maintenance of Office Furniture and Equipment	-	200,000	200,000	230,000	253,000	278,300
	2220203	Maintenance of medical and dental equipment	210,987	300,000	300,000	300,000	330,000	363,000
	2220206	Maintenance of civil works	-	500,000	500,000	600,000	660,000	726,000
	2220210	Maintenance of Computers, Software, and Networks	-	100,000	100,000	100,000	110,000	121,000
	<b>CSP -Higher Level Hospital Equipment</b>							
		<b>Acquisition OF Non-Financial Assets</b>	<b>450,605</b>	<b>2,878,955</b>	<b>14,785,794</b>	<b>2,250,000</b>	<b>2,475,000</b>	<b>2,722,500</b>
	3111000	Purchase of Household Furniture and Institutional Equipment	-	77,005	261,733	100,000	110,000	121,000
	3111003	Purchase of Household and Institutional Appliances	-	77,005	261,733	100,000	110,000	121,000
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>-</b>	<b>1,871,950</b>	<b>8,450,078</b>	<b>1,200,000</b>	<b>1,320,000</b>	<b>1,452,000</b>
	3111001	Purchase of Office Furniture and Fittings	-	200,000	200,000	250,000	275,000	302,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	1,521,950	8,100,078	750,000	825,000	907,500
	3111005	Purchase of Photocopiers	-	150,000	150,000	200,000	220,000	242,000

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111100	Purchase of Specialized Plants, Equipment and Machinery	450,605	930,000	6,073,983	950,000	1,045,000	1,149,500
	3111101	Purchase of Medical and Dental Equipment	-	350,000	3,557,983	300,000	330,000	363,000
	3111101	Purchase of Therapy Equipment	200,000	80,000	80,000	100,000	110,000	121,000
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	250,605	200,000	200,000	200,000	220,000	242,000
	3111106	Purchase of Fire Fighting Equipment	-	100,000	100,000	100,000	110,000	121,000
	3111107	Purchase of Laboratory Equipment	-	200,000	2,136,000	250,000	275,000	302,500
		Sub Total		74,343,938	211,910,756	109,929,505	120,922,456	133,014,701
		<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>						
		<b>CSP-HIV/AIDS, TB and Malaria Control</b>						
		Use of Goods and Services		4,693,000	4,693,000	6,380,000	7,018,000	7,719,800
	2210500	Printing, Advertising and Information Supplies and Services		4,693,000	4,693,000	6,380,000	7,018,000	7,719,800
	2210504	Advertising, Awareness and Publicity Campaigns		4,693,000	4,693,000	6,380,000	7,018,000	7,719,800
		<b>CSP-Environmental Health</b>						
		Use of Goods and Services		5,722,000	5,722,000	6,500,000	7,150,000	7,865,000
	2210500	Printing, Advertising and Information Supplies and Services		5,722,000	5,722,000	6,500,000	7,150,000	7,865,000
	2210502	Publishing and Printing Services		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		5,722,000	5,722,000	6,500,000	7,150,000	7,865,000
		<b>CSP-Health Promotion</b>						
		Use of Goods and Services		7,230,000	7,230,000	10,224,287	11,246,716	12,371,387
	2210500	Printing, Advertising and Information Supplies and Services		7,230,000	7,230,000	10,224,287	11,246,716	12,371,387
	2210502	Publishing and Printing Services		-	-	2,724,287	2,996,716	3,296,387
	2210504	Advertising, Awareness and Publicity Campaigns		7,230,000	7,230,000	7,500,000	8,250,000	9,075,000
		<b>CSP-Primary Health Care Services</b>						
		Use of Goods and Services		2,715,330	2,715,330	6,150,000	6,765,000	7,441,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		2,715,330	2,715,330	6,150,000	6,765,000	7,441,500
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		2,715,330	2,715,330	6,150,000	6,765,000	7,441,500
		<b>CSP-Nutrition Services</b>						
		Use of Goods and Services		3,000,000	3,000,000	3,500,000	3,850,000	4,235,000
	2210500	Printing, Advertising and Information Supplies and Services		3,000,000	3,000,000	3,500,000	3,850,000	4,235,000
	2210504	Advertising, Awareness and Publicity Campaigns		3,000,000	3,000,000	3,500,000	3,850,000	4,235,000
		<b>CSP-RMNCAH</b>						
		Use of Goods and Services		1,750,000	1,750,000	7,350,000	8,085,000	8,893,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,750,000	1,750,000	7,350,000	8,085,000	8,893,500
	2210303	Daily Subsistence Allowances		1,750,000	1,750,000	7,350,000	8,085,000	8,893,500
		Sub Total		25,110,330	25,110,330	40,104,287	44,114,716	48,526,187
		<b>Total</b>	<b>74,459,348</b>	<b>108,073,318</b>	<b>245,640,136</b>	<b>160,417,147</b>	<b>176,458,862</b>	<b>194,104,748</b>
		<b>KHUNYANGU SUB COUNTY HOSPITAL</b>						
		<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>						
		<b>CSP-Administrative and Support services</b>						

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>COMPENSATION TO EMPLOYEES</b>		2,112,000	2,112,000	2,180,000	2,398,000	2,637,800
	2110200	Basic Wages - Temporary Employees		2,112,000	2,112,000	2,180,000	2,398,000	2,637,800
	2110201	Contractual Employees-Locum Employees		2,112,000	2,112,000	2,180,000	2,398,000	2,637,800
	2110202	Casual Labour - Others		-	-	-	-	-
		<b>Sub Total</b>		2,112,000	2,112,000	2,180,000	2,398,000	2,637,800
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral services</b>						
		Use of Goods and Services	13,238,650	3,885,144	3,885,144	2,906,000	3,196,600	3,516,260
	2210100	Utilities Supplies and Services	801,121	720,000	720,000	720,000	792,000	871,200
	2210101	Electricity Expenses	550,375	720,000	720,000	720,000	792,000	871,200
	2210102	Water and Sewerage charges	250,746	-	-	-	-	-
	2210200	Communication Supplies and Services	25,600	286,000	286,000	316,000	347,600	382,360
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	216,000	216,000	216,000	237,600	261,360
	2210202	Internet connections	-	50,000	50,000	50,000	55,000	60,500
	2210203	Courier and Postal Services	25,600	20,000	20,000	50,000	55,000	60,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	800,000	800,000	1,000,000	1,100,000	1,210,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	200,000	200,000	200,000	220,000	242,000
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	600,000	600,000	800,000	880,000	968,000
	2210500	Printing , Advertising and Information Supplies and Services	129,811	50,000	50,000	50,000	55,000	60,500
	2210502	Publishing and Printing Services	129,811	-	-	50,000	55,000	60,500
	2210504	Advertising, Awareness and Publicity Campaigns	-	50,000	50,000	-	-	-
	2210800	Hospitality Supplies and Services	389,010	2,029,144	2,029,144	820,000	902,000	992,200
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	218,780	320,000	320,000	320,000	352,000	387,200
	2210802	Boards, Committees, Conferences and Seminars	170,230	1,709,144	1,709,144	500,000	550,000	605,000
		<b>CSP-Diagnostic Services in Higher Level Facilities</b>						
		Use of Goods and Services		12,958,880	12,958,880	16,693,785	18,253,164	20,078,480
	2211000	Specialised Materials and Supplies	9,090,987	8,094,682	8,094,682	10,046,685	10,941,354	12,035,489
	2211001	Medical drugs	3,339,897	3,074,701	3,074,701	2,774,071	3,051,478	3,356,626
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,597,880	1,100,001	1,100,001	1,886,214	2,074,835	2,282,319
	2211004	Fungicide, insecticide & sprays	-	50,000	50,000	50,000	55,000	60,500
	2211005	Chemicals and Industrial Gases	-	100,000	100,000	48,000	52,800	58,080
	2211008	Laboratory material supplies	856,930	1,500,000	1,500,000	1,800,000	1,980,000	2,178,000
	2211015	Food and ration	2,639,590	2,000,000	2,000,000	2,826,400	3,109,040	3,419,944
	2211016	Purchase of Uniforms and Clothing + Staff	-	20,000	20,000	20,000	22,000	24,200
	2211019	Purchase of Uniforms and Clothing + patients	-	49,980	49,980	50,000	55,000	60,500
	2211021	Purchase of bedding and linen	156,345	100,000	100,000	150,000	165,000	181,500
	2211025	Purchase of oxygen	-	-	-	100,000	-	-
	2211028	Purchase of x-ray consumables	500,345	100,000	100,000	342,000	376,200	413,820

Sign



Date 30<sup>th</sup> April 2026



12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211100	<b>Office and General Supplies and Services</b>	501,871	1,700,000	1,700,000	2,482,100	2,730,310	3,003,341
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	355,971	1,300,000	1,300,000	900,000	990,000	1,089,000
	2211102	Supplies and Accessories for Computers and Printers		200,000	200,000	1,382,100	1,520,310	1,672,341
	2211103	Sanitary and cleaning materials,	145,900	200,000	200,000	200,000	220,000	242,000
	2211200	<b>Fuel Oil and Lubricants</b>	1,130,000	1,900,000	1,900,000	1,900,000	2,090,000	2,299,000
	2211201	Refined Fuels and Lubricants for Transport	700,000	1,500,000	1,500,000	1,500,000	1,650,000	1,815,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	430,000	400,000	400,000	400,000	440,000	484,000
	2211300	<b>Other Operating Expenses</b>	470,250	-	-	1,280,000	1,408,000	1,548,800
	2211301	Bank Services Commission & Charges	31,250	-	-	20,000	22,000	24,200
	2211305	Contracted Guards and Cleaning Services	289,000	-	-	960,000	1,056,000	1,161,600
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	-	-	100,000	110,000	121,000
	2211399	Eye Care Services				100,000	110,000	121,000
	2211399	Blood and Tissue Transplant				50,000	55,000	60,500
	2211399	Refilling of community chlorine	-	-	-	50,000	55,000	60,500
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		420,000	420,000	275,000	302,500	332,750
	2220101	Maintenance Expenses + Motor Vehicles		420,000	420,000	275,000	302,500	332,750
	2220200	<b>Routine Maintenance + Other Assets</b>	700,000	844,198	844,198	710,000	781,000	859,100
	2220201	Maintenance of Plant, Machinery and Equipment	700,000	100,000	100,000	110,000	121,000	133,100
	2220202	Maintenance of Office Furniture and Equipment		50,000	50,000	200,000	220,000	242,000
	2220205	Maintenance of Buildings and Stations ++ Non-residential		494,198	494,198	200,000	220,000	242,000
	2220206	Maintenance of civil works		100,000	100,000	100,000	110,000	121,000
	2220210	Maintenance of Computers, Software, and Networks		100,000	100,000	100,000	110,000	121,000
		<b>CSP -Higher Level Hospital Equipment</b>						
		<b>Acquisition Of Non-Financial Assets</b>	999,000	1,318,876	1,318,876	1,657,800	1,823,580	2,005,938
	3110900	Purchase of Household Furniture and Institutional Equipment	50,000	100,000	100,000	100,000	110,000	121,000
	3110902	Purchase of Household and Institutional Appliances	50,000	100,000	100,000	100,000	110,000	121,000
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	968,867	968,867	500,000	550,000	605,000
	3111001	Purchase of Office Furniture and Fittings	-	100,000	100,000	100,000	110,000	121,000
	3111002	Purchase of Computers, Printers and other IT Equipment	-	800,000	800,000	300,000	330,000	363,000
	3111005	Purchase of Photocopiers	-	68,867	68,867	100,000	110,000	121,000
	3111100	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	949,000	250,009	250,009	1,057,800	1,163,580	1,279,938
	3111101	Purchase of Medical and Dental Equipment	543,000	100,009	100,009	500,000	550,000	605,000
	3111101	Purchase of Therapy Equipment	200,000	100,000	100,000	257,800	283,580	311,938


Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111106	Purchase of Fire Fighting Equipment	-	50,000	50,000	100,000	110,000	121,000
	3111107	Purchase of Laboratory Equipment	206,000	-	-	200,000	220,000	242,000
		Sub Total	14,237,650	18,162,900	18,162,900	21,257,585	23,273,344	25,600,678
		<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>						
		<b>CSP-HIV/AIDs, TB and Malaria Control</b>						
		Use of Goods and Services		1,470,000	1,470,000	3,496,333	3,845,966	4,230,563
	2210500	Printing , Advertising and Information Supplles and Services		1,470,000	1,470,000	3,496,333	3,845,966	4,230,563
	2210504	Advertising, Awareness and Publicity Campaigns		1,470,000	1,470,000	3,496,333	3,845,966	4,230,563
		<b>CSP-Environmental Health</b>						
		Use of Goods and Services		600,000	600,000	1,697,080	1,866,788	2,053,467
	2210500	Printing , Advertising and Information Supplles and Services		600,000	600,000	1,697,080	1,866,788	2,053,467
	2210502	Publishing and Printing Services		-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		600,000	600,000	1,697,080	1,866,788	2,053,467
		<b>CSP-Health Promotion</b>						
		Use of Goods and Services		1,305,000	1,305,000	472,000	519,200	571,120
	2210500	Printing , Advertising and Information Supplles and Services		1,305,000	1,305,000	472,000	519,200	571,120
	2210504	Advertising, Awareness and Publicity Campaigns		1,305,000	1,305,000	472,000	519,200	571,120
		<b>CSP-Primary Health Care Services</b>						
		Use of Goods and Services		2,633,000	2,633,000	514,116	565,528	622,080
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		2,633,000	2,633,000	514,116	565,528	622,080
	2210302	Accommodation +domestic		2,633,000	2,633,000	514,116	565,528	622,080
		<b>CSP-Nutrition Services</b>						
		Use of Goods and Services		300,000	300,000	1,158,000	1,273,800	1,401,180
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		300,000	300,000	1,158,000	1,273,800	1,401,180
	2210303	Daily Subsistence Allowances		300,000	300,000	1,158,000	1,273,800	1,401,180
		<b>CSP-RMNCAH</b>						
		Use of Goods and Services		1,000,000	1,000,000	475,000	522,500	574,750
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,000,000	1,000,000	475,000	522,500	574,750
	2210303	Daily Subsistence Allowances		1,000,000	1,000,000	475,000	522,500	574,750
				7,308,000	7,308,000	7,812,529	8,593,782	9,453,160
				27,582,900	27,582,900	31,250,114	34,265,125	37,691,638
		<b>PORT VICTORIA SUB COUNTY HOSPITAL</b>						
		<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>						
		<b>CSP-Administrative and Support services</b>						
		<b>COMPENSATION TO EMPLOYEES</b>		2,400,000	2,400,000	1,400,000	1,540,000	1,694,000
	2110200	Basic Wages - Temporary Employees		2,400,000	2,400,000	1,400,000	1,540,000	1,694,000
	2110201	Contractual Employees-locum employees		1,200,000	1,200,000	400,000	440,000	484,000
	2110202	Casual Labour - Others		1,200,000	1,200,000	1,000,000	1,100,000	1,210,000
				2,400,000	2,400,000	1,400,000	1,540,000	1,694,000
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral Services</b>						
		Use of Goods and Services	17,749,656	5,780,000	5,780,000	5,668,000	6,234,800	6,858,280
	2210100	Utilities Supplles and Services	896,421	750,000	750,000	1,360,000	1,496,000	1,645,600

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210101	Electricity Expenses	539,675	450,000	450,000	960,000	1,056,000	1,161,600
	2210102	Water and Sewerage charges	356,746	300,000	300,000	400,000	440,000	484,000
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>25,600</b>	<b>125,000</b>	<b>125,000</b>	<b>258,000</b>	<b>283,800</b>	<b>312,180</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	50,000	50,000	50,000	55,000	60,500
	2210202	Internet connections	-	60,000	60,000	200,000	220,000	242,000
	2210203	Courier and Postal Services	25,600	15,000	15,000	8,000	8,800	9,680
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>850,000</b>	<b>935,000</b>	<b>1,028,500</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	200,000	220,000	242,000
	2210302	Accommodation +domestic	-	100,000	100,000	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances	-	400,000	400,000	450,000	495,000	544,500
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>262,201</b>	<b>1,080,000</b>	<b>1,080,000</b>	<b>900,000</b>	<b>990,000</b>	<b>1,089,000</b>
	2210502	Publishing and Printing Services	150,811	230,000	230,000	600,000	660,000	726,000
	2210504	Advertising, Awareness and Publicity Campaigns	111,390	850,000	850,000	300,000	330,000	363,000
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>270,230</b>	<b>3,325,000</b>	<b>3,325,000</b>	<b>2,300,000</b>	<b>2,530,000</b>	<b>2,783,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	300,000	300,000	300,000	330,000	363,000
	2210802	Boards, Committees, Conferences and Seminars	270,230	3,025,000	3,025,000	2,000,000	2,200,000	2,420,000
	<b>CSP- Diagnostic Services In Higher Facilities</b>							
		<b>Use of Goods and Services</b>		<b>18,772,053</b>	<b>18,772,053</b>	<b>21,825,000</b>	<b>24,007,500</b>	<b>26,408,250</b>
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>13,826,923</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>15,010,000</b>	<b>16,511,000</b>	<b>18,162,100</b>
	2211001	Medical drugs	6,302,800	5,000,000	5,000,000	6,000,000	6,600,000	7,260,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	3,007,790	4,000,000	4,000,000	5,000,000	5,500,000	6,050,000
	2211004	Fungicide, insecticide & sprays	-	100,000	100,000	10,000	11,000	12,100
	2211008	Laboratory material supplies	1,506,930	2,400,000	2,400,000	1,500,000	1,650,000	1,815,000
	2211015	Food and ration	2,509,403	2,000,000	2,000,000	1,800,000	1,980,000	2,178,000
	2211021	Purchase of bedding and linen	-	350,000	350,000	300,000	330,000	363,000
	2211025	Purchase of oxygen	-	200,000	200,000	200,000	220,000	242,000
	2211028	Purchase of x-ray consumables	500,000	200,000	200,000	200,000	220,000	242,000
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>638,031</b>	<b>1,552,053</b>	<b>1,552,053</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	250,076	702,053	702,053	600,000	660,000	726,000
	2211102	Supplies and Accessories for Computers and Printers	-	500,000	500,000	300,000	330,000	363,000
	2211103	Sanitary and cleaning materials,	387,955	350,000	350,000	600,000	660,000	726,000
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,000,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,900,000</b>	<b>2,090,000</b>	<b>2,299,000</b>
	2211201	Refined Fuels and Lubricants for Transport	500,000	1,500,000	1,500,000	1,300,000	1,430,000	1,573,000
	2211202	Refined Fuels and Lubricants for Transport production	200,000	-	-	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and	300,000	300,000	300,000	600,000	660,000	726,000

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		installation of gas system in 8 Sub County hospitals)						
	2211300	<b>Other Operating Expenses</b>	530,250	320,000	320,000	1,015,000	1,116,500	1,228,150
	2211301	Bank Services Commission & Charges	41,250	20,000	20,000	25,000	27,500	30,250
	2211305	Contracted Guards and Cleaning Services	289,000	300,000	300,000	990,000	1,089,000	1,197,900
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	-	-	-	-	-
	2211399	Refilling of community chlorine	-	-	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		350,000	350,000	500,000	550,000	605,000
	2220101	Maintenance Expenses + Motor Vehicles		250,000	250,000	500,000	550,000	605,000
	2220103	Maintenance Expenses for boats and ferries		100,000	100,000	-	-	-
	2220200	<b>Routine Maintenance + Other Assets</b>	300,000	500,000	500,000	1,900,000	2,090,000	2,299,000
	2220201	Maintenance of Plant, Machinery and Equipment	300,000	400,000	400,000	1,500,000	1,650,000	1,815,000
	2220202	Maintenance of Office Furniture and Equipment	-	100,000	100,000	400,000	440,000	484,000
		<b>CSP- Higher Level Hospital Equipment</b>						
		<b>Acquisition OF Non-Financial Assets</b>	390,000	700,000	700,000	2,600,000	2,860,000	3,146,000
	3110900	<b>Purchase of Household Furniture and Institutional Equipment</b>	-	-	-	50,000	55,000	60,500
	3110902	Purchase of Household and Institutional Appliances	-	-	-	50,000	55,000	60,500
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	450,000	450,000	1,100,000	1,210,000	1,331,000
	3111001	Purchase of Office Furniture and Fittings	-	100,000	100,000	500,000	550,000	605,000
	3111002	Purchase of Computers, Printers and other IT Equipment	-	350,000	350,000	500,000	550,000	605,000
	3111005	Purchase of Photocopiers	-	-	-	100,000	110,000	121,000
	3111100	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	390,000	250,000	250,000	1,450,000	1,595,000	1,754,500
	3111101	Purchase of Medical and Dental Equipment	-	100,000	100,000	500,000	550,000	605,000
	3111101	Purchase of Therapy Equipment	100,000	50,000	50,000	450,000	495,000	544,500
	3111107	Purchase of Laboratory Equipment	290,000	100,000	100,000	500,000	550,000	605,000
		<b>Sub Total</b>	<b>18,139,656</b>	<b>25,252,053</b>	<b>25,252,053</b>	<b>90,093,000</b>	<b>33,102,300</b>	<b>36,412,530</b>
		<b>CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>						
		<b>CSP-HIV/AIDS, TB and Malaria Control</b>						
		<b>Use of Goods and Services</b>		1,390,000	1,390,000	523,863	576,249	633,874
	2210500	Printing , Advertising and Information Supplies and Services		1,390,000	1,390,000	523,863	576,249	633,874
	2210504	Advertising, Awareness and Publicity Campaigns		1,390,000	1,390,000	523,863	576,249	633,874
		<b>CSP-Environmental Health</b>						
		<b>Use of Goods and Services</b>		1,056,000	1,056,000	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,056,000	1,056,000	-	-	-
	2210302	Accommodation +domestic		1,056,000	1,056,000	-	-	-
		<b>CSP-Health Promotion</b>						
		<b>Use of Goods and Services</b>		2,900,000	2,900,000	900,000	990,000	1,089,000

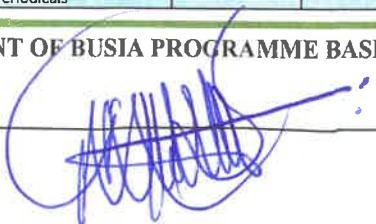
Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		2,900,000	2,900,000	900,000	990,000	1,089,000
	2210302	Accommodation +domestic		2,900,000	2,900,000	900,000	990,000	1,089,000
	<b>CSP-Primary Health Care Services</b>							
		Use of Goods and Services		2,584,900	2,584,900	500,000	550,000	605,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		2,584,900	2,584,900	500,000	550,000	605,000
	2210302	Accommodation +domestic		2,584,900	2,584,900	500,000	550,000	605,000
	<b>CSP-Nutrition Services</b>							
		Use of Goods and Services		450,000	450,000	840,000	924,000	1,016,400
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		450,000	450,000	840,000	924,000	1,016,400
	2210303	Daily Subsistence Allowances		450,000	450,000	840,000	924,000	1,016,400
	<b>CSP-RMNCAH</b>							
		Use of Goods and Services		1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
	2210303	Daily Subsistence Allowances		1,000,000	1,000,000	1,000,000	1,100,000	1,210,000
		<b>Sub Total</b>		<b>9,380,900</b>	<b>9,380,900</b>	<b>3,763,863</b>	<b>4,140,249</b>	<b>4,554,274</b>
				<b>37,032,953</b>	<b>37,032,953</b>	<b>35,256,863</b>	<b>38,782,549</b>	<b>42,660,804</b>
<b>NAMBALE SUB COUNTY HOSPITAL</b>								
	<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>							
	<b>CSP-Administrative and Support services</b>							
		<b>COMPENSATION TO EMPLOYEES</b>		<b>1,824,000</b>	<b>1,824,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	2110200	Basic Wages - Temporary Employees		1,824,000	1,824,000	1,500,000	1,650,000	1,815,000
	2110201	Contractual Employees-Locum Employees		1,380,000	1,380,000	1,000,000	1,100,000	1,210,000
	2110202	Casual Labour - Others		444,000	444,000	500,000	550,000	605,000
		<b>Sub Total</b>		<b>1,824,000</b>	<b>1,824,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>							
	<b>CSP-Ambulance and Referral Services</b>							
		Use of Goods and Services	12,022,615	2,895,765	2,895,765	2,798,636	3,078,500	3,386,350
	2210100	Utilities Supplies and Services	604,450	350,000	350,000	350,000	385,000	423,500
	2210101	Electricity Expenses	403,569	260,000	260,000	300,000	330,000	363,000
	2210102	Water and Sewerage charges	200,881	90,000	90,000	50,000	55,000	60,500
	2210200	Communication Supplies and Services	-	122,050	122,050	150,000	165,000	181,500
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	92,000	92,000	90,000	99,000	108,900
	2210202	Internet connections	-	20,000	20,000	50,000	55,000	60,500
	2210203	Courier and Postal Services	-	10,050	10,050	10,000	11,000	12,100
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	387,000	387,000	400,550	440,605	484,666
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	48,000	48,000	100,000	110,000	121,000
	2210302	Accommodation +domestic	-	304,000	304,000	250,000	275,000	302,500
	2210303	Daily Subsistence Allowances	-	35,000	35,000	50,550	55,605	61,166
	2210500	Printing, Advertising and Information Supplies and Services	-	157,665	157,665	100,000	110,000	121,000
	2210502	Publishing and Printing Services	-	40,500	40,500	70,000	77,000	84,700
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210504	Advertising, Awareness and Publicity Campaigns	-	117,165	117,165	30,000	33,000	36,300
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>265,017</b>	<b>1,879,050</b>	<b>1,879,050</b>	<b>1,798,086</b>	<b>1,977,895</b>	<b>2,175,684</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	114,787	50,250	50,250	70,086	77,095	84,804
	2210802	Boards, Committees, Conferences and Seminars	150,230	1,828,800	1,828,800	1,728,000	1,900,800	2,090,880
	<b>CSP- Diagnostic Services in Higher Facilities</b>							
		<b>Use of Goods and Services</b>		<b>9,962,500</b>	<b>9,962,500</b>	<b>12,053,950</b>	<b>13,259,345</b>	<b>14,585,280</b>
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>9,050,623</b>	<b>7,013,720</b>	<b>7,013,720</b>	<b>9,440,050</b>	<b>10,384,055</b>	<b>11,422,461</b>
	2211001	Medical drugs	3,567,250	2,012,640	2,012,640	2,555,000	2,810,500	3,091,550
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,520,658	1,147,530	1,147,530	2,155,000	2,370,500	2,607,550
	2211004	Fungicide, insecticide & sprays	-	50,700	50,700	40,000	44,000	48,400
	2211005	Chemicals and Industrial Gases	200,000	40,100	40,100	20,000	22,000	24,200
	2211008	Laboratory material supplies	1,056,930	840,400	840,400	1,750,000	1,925,000	2,117,500
	2211015	Food and ration	2,005,440	2,700,050	2,700,050	2,700,050	2,970,055	3,267,061
	2211016	Purchase of Uniforms and Clothing + Staff	-	42,100	42,100	20,000	22,000	24,200
	2211025	Purchase of oxygen	-	30,000	30,000	50,000	55,000	60,500
	2211028	Purchase of x-ray consumables	700,345	150,200	150,200	150,000	165,000	181,500
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>637,275</b>	<b>713,260</b>	<b>713,260</b>	<b>890,000</b>	<b>979,000</b>	<b>1,076,900</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	351,175	520,860	520,860	500,000	550,000	605,000
	2211102	Supplies and Accessories for Computers and Printers	-	22,000	22,000	40,000	44,000	48,400
	2211103	Sanitary and cleaning materials,	286,100	170,400	170,400	350,000	385,000	423,500
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>850,000</b>	<b>1,170,000</b>	<b>1,170,000</b>	<b>1,230,000</b>	<b>1,353,000</b>	<b>1,488,300</b>
	2211201	Refined Fuels and Lubricants for Transport	500,000	960,000	960,000	1,000,000	1,100,000	1,210,000
	2211202	Refined Fuels and Lubricants for Transport production	100,000	-	-	20,000	22,000	24,200
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	250,000	210,000	210,000	210,000	231,000	254,100
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>465,250</b>	<b>796,400</b>	<b>796,400</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>
	2211301	Bank Services Commission & Charges	26,250	20,400	20,400	50,000	55,000	60,500
	2211305	Contracted Guards and Cleaning Services	289,000	776,000	776,000	50,000	55,000	60,500
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	-	-	-	-	-
	2211399	Refilling of community chlorine	-	-	-	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		<b>150,200</b>	<b>150,200</b>	<b>150,200</b>	<b>165,220</b>	<b>181,742</b>
	2220101	Maintenance Expenses + Motor Vehicles	-	150,200	150,200	150,200	165,220	181,742
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>150,000</b>	<b>118,920</b>	<b>118,920</b>	<b>243,700</b>	<b>268,070</b>	<b>294,877</b>
	2220201	Maintenance of Plant, Machinery and Equipment	150,000	43,700	43,700	43,700	48,070	52,877

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220202	Maintenance of Office Furniture and Equipment	-	-	-	50,000	55,000	60,500
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	43,520	43,520	100,000	110,000	121,000
	2220210	Maintenance of Computers, Software, and Networks	-	31,700	31,700	50,000	55,000	60,500
	<b>CSP- Higher Level Hospital Equipment</b>							
		Acquisition OF Non-Financial Assets	-	689,245	689,245	591,300	650,430	715,473
	3110900	<b>Purchase of Household Furniture and Institutional Equipment</b>	-	60,500	60,500	50,000	55,000	60,500
	3110902	Purchase of Household and Institutional Appliances	-	60,500	60,500	50,000	55,000	60,500
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	400,500	400,500	250,000	275,000	302,500
	3111001	Purchase of Office Furniture and Fittings	-	30,000	30,000	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	350,000	350,000	150,000	165,000	181,500
	3111005	Purchase of Photocopiers	-	20,500	20,500	50,000	55,000	60,500
	3111100	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	-	228,245	228,245	291,300	320,430	352,473
	3111101	Purchase of Medical and Dental Equipment	-	-	-	50,000	55,000	60,500
	3111101	Purchase of Therapy Equipment	-	91,300	91,300	91,300	100,430	110,473
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	-	60,495	60,495	70,000	77,000	84,700
	3111106	Purchase fire fighting equipment	-	26,250	26,250	50,000	55,000	60,500
	3111107	Purchase of Laboratory Equipment	-	50,200	50,200	30,000	33,000	36,300
		<b>Sub Total</b>	<b>12,022,615</b>	<b>3,585,010</b>	<b>3,585,010</b>	<b>3,389,936</b>	<b>3,728,930</b>	<b>4,101,823</b>
				13,547,510	13,547,510	15,443,886	16,988,275	18,687,102
	<b>CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>							
	<b>CSP-HIV/Aids, TB and Malaria Control</b>							
		<b>Use of Goods and Services</b>		885,870	885,870	-	-	-
	2210500	Printing , Advertising and Information Supplies and Services		885,870	885,870	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns		885,870	885,870	-	-	-
	<b>CSP-Environmental Health</b>							
		<b>Use of Goods and Services</b>		702,000	702,000	850,000	935,000	1,028,500
	2210500	Printing , Advertising and Information Supplies and Services		702,000	702,000	850,000	935,000	1,028,500
	2210504	Advertising, Awareness and Publicity Campaigns		702,000	702,000	850,000	935,000	1,028,500
	<b>CSP-Health Promotion</b>							
		<b>Use of Goods and Services</b>		1,269,000	1,269,000	850,000	935,000	1,028,500
	2210500	Printing , Advertising and Information Supplies and Services		1,269,000	1,269,000	850,000	935,000	1,028,500
	2210504	Advertising, Awareness and Publicity Campaigns		1,269,000	1,269,000	850,000	935,000	1,028,500
	<b>CSP-Primary Health Care Services</b>							
		<b>Use of Goods and Services</b>		1,012,600	1,012,600	1,006,550	1,107,205	1,217,926
	2210900	Domestic Travel and Subsistence, and Other Transportation Costs		1,012,600	1,012,600	1,006,550	1,107,205	1,217,926
	2210902	Accommodation +domestic		1,012,600	1,012,600	1,006,550	1,107,205	1,217,926
	<b>CSP-Nutrition Services</b>							
		<b>Use of Goods and Services</b>		100,000	100,000	500,000	550,000	605,000

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			.Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210500	Printing , Advertising and Information Supplies and Services		100,000	100,000	500,000	550,000	605,000
	2210504	Advertising, Awareness and Publicity Campaigns		100,000	100,000	500,000	550,000	605,000
	CSP-RMNCAH							
		<b>Use of Goods and Services</b>		<b>400,500</b>	<b>400,500</b>	<b>850,000</b>	<b>935,000</b>	<b>1,028,500</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		400,500	400,500	850,000	935,000	1,028,500
	2210303	Daily Subsistence Allowances		400,500	400,500	850,000	935,000	1,028,500
		Sub Total		4,369,970	4,369,970	4,056,550	4,462,205	4,908,426
				<b>19,741,480</b>	<b>19,741,480</b>	<b>21,000,436</b>	<b>23,100,480</b>	<b>25,410,528</b>
<b>TESO NORTH SUB COUNTY HOSPITAL</b>								
	<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>							
	<b>CSP-Administrative and Support services</b>							
		<b>COMPENSATION TO EMPLOYEES</b>		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	2110200	Basic Wages - Temporary Employees		1,500,000	1,500,000	1,500,000	1,650,000	1,815,000
	2110201	Contractual Employees-Locum Employees		1,500,000	1,500,000	1,500,000	1,650,000	1,815,000
		Sub Total		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,650,000</b>	<b>1,815,000</b>
	<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>							
	<b>CSP-Ambulance and Referral Services</b>							
		<b>Use of Goods and Services</b>	<b>14,902,994</b>	<b>2,596,680</b>	<b>2,596,680</b>	<b>4,050,881</b>	<b>4,455,969</b>	<b>4,901,566</b>
	2210100	Utilities Supplies and Services	882,442	500,000	500,000	2,050,000	2,255,000	2,480,500
	2210101	Electricity Expenses	633,534	300,000	300,000	1,850,000	2,035,000	2,238,500
	2210102	Water and Sewerage charges	248,908	200,000	200,000	200,000	220,000	242,000
	2210200	<b>Communication Supplies and Services</b>	<b>100,100</b>	<b>180,200</b>	<b>180,200</b>	<b>280,881</b>	<b>308,969</b>	<b>339,866</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	60,200	60,200	80,000	88,000	96,800
	2210202	Internet connections	60,000	100,000	100,000	180,881	198,969	218,866
	2210203	Courier and Postal Services	40,100	20,000	20,000	20,000	22,000	24,200
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>800,000</b>	<b>880,000</b>	<b>968,000</b>
	2210302	Accommodation +domestic	-	-	-	-	-	-
	2210303	Daily Subsistence Allowances	-	300,000	300,000	800,000	880,000	968,000
	2210309	Field Allowance	-	-	-	-	-	-
	2210500	<b>Printing , Advertising and Information Supplies and Services</b>	<b>120,543</b>	<b>140,000</b>	<b>140,000</b>	<b>600,000</b>	<b>660,000</b>	<b>726,000</b>
	2210502	Publishing and Printing Services	-	40,000	40,000	500,000	550,000	605,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	120,543	100,000	100,000	100,000	110,000	121,000
	2210800	<b>Hospitality Supplies and Services</b>	<b>396,960</b>	<b>1,476,480</b>	<b>1,476,480</b>	<b>320,000</b>	<b>352,000</b>	<b>387,200</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	145,980	275,500	275,500	100,000	110,000	121,000
	2210802	Boards, Committees, Conferences and Seminars	250,980	1,200,980	1,200,980	220,000	242,000	266,200
	<b>CSP- Diagnostic Services in Higher Facilities</b>							
		<b>Use of Goods and Services</b>		<b>11,550,259</b>	<b>11,550,259</b>	<b>17,581,001</b>	<b>19,399,101</b>	<b>21,273,011</b>
	2211000	Specialised Materials and Supplies	10,448,593	8,365,102	8,365,102	12,431,001	13,674,101	15,041,511

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Date 30<sup>th</sup> April 2026



12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211001	Medical drugs	4,242,967	3,548,462	3,548,462	4,000,000	4,400,000	4,840,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,269,345	1,300,200	1,300,200	4,350,001	4,785,001	5,263,501
	2211004	Fungicide, insecticide & sprays	-	30,000	30,000	50,000	55,000	60,500
	2211008	Laboratory material supplies	1,139,474	800,200	800,200	981,000	1,079,100	1,187,010
	2211015	Food and ration	3,000,567	2,000,000	2,000,000	2,250,000	2,475,000	2,722,500
	2211021	Purchase of bedding and linen	150,450	40,450	40,450	200,000	220,000	242,000
	2211028	Purchase of x-ray consumables	645,790	645,790	645,790	600,000	660,000	726,000
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>692,983</b>	<b>850,000</b>	<b>850,000</b>	<b>950,000</b>	<b>1,045,000</b>	<b>1,149,500</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	160,500	750,000	750,000	350,000	385,000	423,500
	2211102	Supplies and Accessories for Computers and Printers	980	100,000	100,000	200,000	220,000	242,000
	2211103	Sanitary and cleaning materials,	531,503	-	-	400,000	440,000	484,000
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,900,000</b>	<b>2,090,000</b>	<b>2,299,000</b>
	2211201	Refined Fuels and Lubricants for Transport	500,000	650,000	650,000	800,000	880,000	968,000
	2211202	Refined Fuels and Lubricants for Transport production	150,000	-	-	700,000	770,000	847,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	400,000	400,000	400,000	400,000	440,000	484,000
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>279,349</b>	<b>545,760</b>	<b>545,760</b>	<b>1,120,000</b>	<b>1,232,000</b>	<b>1,355,200</b>
	2211301	Bank Services Commission & Charges	38,789	30,000	30,000	20,000	22,000	24,200
	2211304	Medical expenses - Community Health Services CHVs including NHIF Cover	-	-	-	-	-	-
	2211305	Contracted Guards and Cleaning Services	240,560	515,760	515,760	1,100,000	1,210,000	1,331,000
	2211399	Refilling of community chlorine	-	-	-	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		<b>389,397</b>	<b>389,397</b>	<b>200,000</b>	<b>220,000</b>	<b>242,000</b>
	2220101	Maintenance Expenses + Motor Vehicles		389,397	389,397	200,000	220,000	242,000
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>932,024</b>	<b>350,000</b>	<b>350,000</b>	<b>980,000</b>	<b>1,078,000</b>	<b>1,185,800</b>
	2220201	Maintenance of Plant, Machinery and Equipment	681,234	300,000	300,000	900,000	990,000	1,089,000
	2220202	Maintenance of Office Furniture and Equipment	250,790	50,000	50,000	80,000	88,000	96,800
	CSP- Higher Level Hospital Equipment							
		<b>Acquisition OF Non-Financial Assets</b>	<b>-</b>	<b>550,500</b>	<b>550,500</b>	<b>1,130,000</b>	<b>1,243,000</b>	<b>1,367,300</b>
	3110900	Purchase of Household Furniture and Institutional Equipment	-	-	-	80,000	88,000	96,800
	3110902	Purchase of Household and Institutional Appliances	-	-	-	80,000	88,000	96,800
	3111000	Purchase of Office Furniture and General Equipment	-	400,000	400,000	600,000	660,000	726,000
	3111001	Purchase of Office Furniture and Fittings	-	-	-	150,000	165,000	181,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	400,000	400,000	350,000	385,000	423,500
	3111005	Purchase of Photocopiers	-	-	-	100,000	110,000	121,000

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111100	Purchase of Specialized Plants, Equipment and Machinery	-	150,500	150,500	450,000	495,000	544,500
	3111101	Purchase of Medical and Dental Equipment	-	75,500	75,500	100,000	110,000	121,000
	3111101	Purchase of Therapy Equipment	-	75,000	75,000	350,000	385,000	423,500
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	-					
		Sub Total	14,902,994	14,697,439	14,697,439	22,761,882	25,038,070	27,541,877
		<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>						
		<b>CSP-HIV/AIDs, TB and Malaria Control</b>						
		Use of Goods and Services		1,150,000	1,150,000	1,600,000	1,760,000	1,936,000
	2210500	Printing , Advertising and Information Supplies and Services		1,150,000	1,150,000	1,600,000	1,760,000	1,936,000
	2210504	Advertising, Awareness and Publicity Campaigns		1,150,000	1,150,000	1,600,000	1,760,000	1,936,000
		<b>CSP-Health Promotion</b>						
		Use of Goods and Services		1,315,815	1,315,815	1,800,500	1,980,550	2,178,605
	2210500	Printing , Advertising and Information Supplies and Services		1,315,815	1,315,815	1,800,500	1,980,550	2,178,605
	2210504	Advertising, Awareness and Publicity Campaigns		1,315,815	1,315,815	1,800,500	1,980,550	2,178,605
		<b>CSP-Primary Health Care Services</b>						
		Use of Goods and Services		1,650,000	1,650,000	1,500,000	1,650,000	1,815,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,650,000	1,650,000	1,500,000	1,650,000	1,815,000
	2210302	Accommodation +domestic		1,650,000	1,650,000	1,500,000	1,650,000	1,815,000
		<b>CSP-Nutrition Services</b>						
		Use of Goods and Services		350,000	350,000	1,286,793	1,415,472	1,557,020
	2210500	Printing , Advertising and Information Supplies and Services		350,000	350,000	1,286,793	1,415,472	1,557,020
	2210504	Advertising, Awareness and Publicity Campaigns		350,000	350,000	1,286,793	1,415,472	1,557,020
		<b>CSP-RMNCAH</b>						
		Use of Goods and Services		800,000	800,000	1,900,000	2,090,000	2,299,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		800,000	800,000	1,900,000	2,090,000	2,299,000
	2210303	Daily Subsistence Allowances		800,000	800,000	1,900,000	2,090,000	2,299,000
		sub total		5,265,815	5,265,815	8,087,293	8,896,022	9,785,625
				21,463,254	21,463,254	32,349,175	35,584,093	39,142,502
		<b>ALUPE SUB COUNTY HOSPITAL</b>						
		<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>						
		<b>CSP-Administrative and Support services</b>						
		<b>COMPENSATION TO EMPLOYEES</b>		2,390,000	2,390,000	1,620,000	1,782,000	1,960,200
	2110200	Basic Wages - Temporary Employees		2,390,000	2,390,000	1,620,000	1,782,000	1,960,200
	2110201	Contractual Employees- Locum Employees		990,000	990,000	1,620,000	1,782,000	1,960,200
	2110202	Casual Labour - Others		1,400,000	1,400,000			
		Sub Total		2,390,000	2,390,000	1,620,000	1,782,000	1,960,200
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral Services</b>						
		Use of Goods and Services	15,038,025	2,445,000	2,445,000	1,876,809	2,064,490	2,270,939
	2210100	Utilities Supplies and Services	980,381	603,636	603,636	700,000	770,000	847,000
	2210101	Electricity Expenses	602,011	403,636	403,636	600,000	660,000	726,000
	2210102	Water and Sewerage charges	378,370	200,000	200,000	100,000	110,000	121,000

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12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210200	Communication Supplies and Services	90,000	297,000	297,000	276,109	303,720	334,092
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	150,000	150,000	180,000	198,000	217,800
	2210202	Internet connections	50,000	60,000	60,000	96,109	105,720	116,292
	2210203	Courier and Postal Services	40,000	87,000	87,000	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	100,000	100,000	256,700	282,370	310,607
	2210303	Daily Subsistence Allowances	-	100,000	100,000	256,700	282,370	310,607
	2210500	Printing, Advertising and Information Supplies and Services	263,400	207,252	207,252	450,000	495,000	544,500
	2210502	Publishing and Printing Services	123,400	76,000	76,000	300,000	330,000	363,000
	2210504	Advertising, Awareness and Publicity Campaigns	140,000	131,252	131,252	150,000	165,000	181,500
	2210800	Hospitality Supplies and Services	176,908	1,237,112	1,237,112	194,000	213,400	234,740
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars	176,908	1,237,112	1,237,112	194,000	213,400	234,740
		<b>CSP- Diagnostic Services In Higher Facilities</b>						
		<b>Use of Goods and Services</b>		<b>10,381,250</b>	<b>10,381,250</b>	<b>12,319,560</b>	<b>13,551,516</b>	<b>14,906,668</b>
	2211000	Specialised Materials and Supplies	10,507,098	8,150,000	8,150,000	9,214,000	10,135,400	11,148,940
	2211001	Medical drugs	4,432,323	3,350,000	3,350,000	3,570,000	3,927,000	4,319,700
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,240,569	1,500,000	1,500,000	1,650,000	1,815,000	1,996,500
	2211004	Fungicide, Insecticide & sprays	-	50,000	50,000	50,000	55,000	60,500
	2211005	Chemicals and industrial Gases	-	50,000	50,000	-	-	-
	2211008	Laboratory material supplies	1,253,199	800,000	800,000	1,169,000	1,285,900	1,414,490
	2211015	Food and ration	2,530,000	2,100,000	2,100,000	2,550,000	2,805,000	3,085,500
	2211021	Purchase of beddings and linen	250,099	100,000	100,000	50,000	55,000	60,500
	2211025	Purchase of oxygen	-	100,000	100,000	120,000	132,000	145,200
	2211028	Purchase of x-ray consumables	800,908	100,000	100,000	55,000	60,500	66,550
	2211100	Office and General Supplies and Services	817,988	600,000	600,000	477,000	524,700	577,170
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	310,890	350,000	350,000	220,000	242,000	266,200
	2211102	Supplies and Accessories for Computers and Printers	-	50,000	50,000	55,000	60,500	66,550
	2211103	Sanitary and cleaning materials,	507,098	200,000	200,000	202,000	222,200	244,420
	2211200	Fuel Oil and Lubricants	1,030,000	900,000	900,000	920,000	1,012,000	1,113,200
	2211201	Refined Fuels and Lubricants for Transport	500,000	600,000	600,000	600,000	660,000	726,000
	2211202	Refined Fuels and Lubricants for Transport production	100,000	-	-	-	-	-
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	430,000	300,000	300,000	320,000	352,000	387,200
	2211300	Other Operating Expenses	872,250	251,250	251,250	913,560	1,004,916	1,105,408
	2211301	Bank Services Commission & Charges	32,250	15,250	15,250	13,560	14,916	16,408

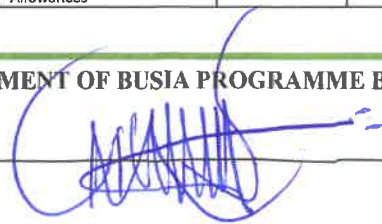
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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211305	Contracted Guards and Cleaning Services	690,000	236,000	236,000	900,000	990,000	1,089,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	-	-	-	-	-
	2211399	Refilling of community chlorine	-	-	-	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	-	150,000	150,000	165,000	181,500	199,650
	2220101	Maintenance Expenses + Motor Vehicles	-	150,000	150,000	165,000	181,500	199,650
	2220200	Routine Maintenance + Other Assets	300,000	330,000	330,000	630,000	693,000	762,300
	2220201	Maintenance of Plant, Machinery and Equipment	300,000	150,000	150,000	240,000	264,000	290,400
	2220202	Maintenance of Office Furniture and Equipment	-	50,000	50,000	55,000	60,500	66,550
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	50,000	50,000	250,000	275,000	302,500
	2220206	Maintenance of civil works	-	30,000	30,000	30,000	33,000	36,300
	2220210	Maintenance of Computers, Software, and Networks	-	50,000	50,000	55,000	60,500	66,550
	<b>CSP- Higher Level Hospital Equipment</b>							
		Acquisition OF Non-Financial Assets	-	560,660	560,660	453,000	498,300	548,130
	3110900	Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-
	3110902	Purchase of Household and Institutional Appliances	-	-	-	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	-	380,000	380,000	88,000	96,800	106,480
	3111001	Purchase of Office Furniture and Fittings	-	30,000	30,000	33,000	36,300	39,930
	3111002	Purchase of Computers, Printers and other IT Equipment	-	350,000	350,000	55,000	60,500	66,550
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
	3111100	Purchase of Specialized Plants, Equipment and Machinery	-	180,660	180,660	365,000	401,500	441,650
	3111101	Purchase of Medical and Dental Equipment	-	100,000	100,000	250,000	275,000	302,500
	3111101	Purchase of Therapy Equipment	-	50,000	50,000	95,000	104,500	114,950
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	-	-	-	-	-	-
	3111106	Purchase fire fighting equipment	-	30,660	30,660	20,000	22,000	24,200
		<b>Sub Total</b>	<b>15,038,025</b>	<b>13,386,910</b>	<b>13,386,910</b>	<b>14,649,369</b>	<b>16,114,306</b>	<b>17,725,736</b>
	<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>							
	<b>CSP-HIV/AIDS, TB and Malaria Control</b>							
		Use of Goods and Services		650,000	650,000	1,200,000	1,320,000	1,452,000
	2210500	Printing , Advertising and Information Supplies and Services		650,000	650,000	1,200,000	1,320,000	1,452,000
	2210504	Advertising, Awareness and Publicity Campaigns		650,000	650,000	1,200,000	1,320,000	1,452,000
	<b>CSP-Environmental Health</b>							
		Use of Goods and Services		2,380,000	2,380,000	1,850,000	2,035,000	2,238,500
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,080,000	1,080,000	1,300,000	1,430,000	1,573,000
	2210303	Daily Subsistence Allowances		1,080,000	1,080,000	1,300,000	1,430,000	1,573,000

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
	2210500	Printing , Advertising and Information Supplies and Services		1,300,000	1,300,000	550,000	605,000	665,500
	2210504	Advertising, Awareness and Publicity Campaigns		1,300,000	1,300,000	550,000	605,000	665,500
	CSP-Primary Health Care Services							
		Use of Goods and Services		1,204,000	1,204,000	1,350,587	1,485,646	1,634,210
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		1,204,000	1,204,000	1,350,587	1,485,646	1,634,210
	2210302	Accommodation +domestic		1,204,000	1,204,000	1,350,587	1,485,646	1,634,210
	CSP-Nutrition Services							
		Use of Goods and Services		250,000	250,000	1,277,000	1,404,700	1,545,170
	2210500	Printing , Advertising and Information Supplies and Services		250,000	250,000	1,277,000	1,404,700	1,545,170
	2210504	Advertising, Awareness and Publicity Campaigns		250,000	250,000	1,277,000	1,404,700	1,545,170
	CSP-RMNCAH							
		Use of Goods and Services		600,000	600,000	1,295,000	1,424,500	1,566,950
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		600,000	600,000	1,295,000	1,424,500	1,566,950
	2210303	Daily Subsistence Allowances		600,000	600,000	1,295,000	1,424,500	1,566,950
		sub total		5,084,000	5,084,000	6,972,587	7,669,846	8,436,830
				20,860,910	20,860,910	23,241,956	25,566,152	28,122,767
SIO PORT SUB COUNTY HOSPITAL								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMPLOYEES		1,308,000	1,308,000	1,700,000	1,870,000	2,057,000
	2110200	Basic Wages - Temporary Employees		1,308,000	1,308,000	1,700,000	1,870,000	2,057,000
	2110201	Contractual Employees-Locum Employees		594,000	594,000	600,000	660,000	726,000
	2110202	Casual Labour - Others		714,000	714,000	1,100,000	1,210,000	1,331,000
				1,308,000	1,308,000	1,700,000	1,870,000	2,057,000
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	8,025,032	1,220,530	1,220,530	2,269,378	2,496,316	2,745,947
	2210100	Utilities Supplies and Services	359,890	132,000	132,000	400,000	440,000	484,000
	2210101	Electricity Expenses	226,456	120,000	120,000	200,000	220,000	242,000
	2210102	Water and Sewerage charges	133,434	12,000	12,000	200,000	220,000	242,000
	2210200	Communication Supplies and Services	57,800	104,530	104,530	180,000	198,000	217,800
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	36,000	36,000	50,000	55,000	60,500
	2210202	Internet connections	-	48,530	48,530	100,000	110,000	121,000
	2210203	Courier and Postal Services	57,800	20,000	20,000	30,000	33,000	36,300
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	96,000	96,000	500,000	550,000	605,000
	2210302	Accommodation +domestic	-	96,000	96,000	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances	-	-	-	300,000	330,000	363,000
	2210500	Printing , Advertising and Information Supplies and Services	103,450	430,000	430,000	330,000	363,000	399,300
	2210502	Publishing and Printing Services	-	50,000	50,000	200,000	220,000	242,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	103,450	380,000	380,000	130,000	143,000	157,300

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210800	<b>Hospitality Supplies and Services</b>	105,690	458,000	458,000	859,378	945,316	1,039,847
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	105,690	217,000	217,000	100,000	110,000	121,000
	2210802	Boards, Committees, Conferences and Seminars		241,000	241,000	759,378	835,316	918,847
		<b>CSP- Diagnostic Services In Higher Facilities</b>						
		<b>Use of Goods and Services</b>		4,782,150	4,782,150	5,965,849	6,562,434	7,218,677
	2211000	<b>Specialised Materials and Supplies</b>	5,364,453	3,483,150	3,483,150	4,556,307	5,011,938	5,513,131
	2211001	Medical drugs	1,835,782	1,298,500	1,298,500	1,556,307	1,711,938	1,883,131
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	750,875	615,650	615,650	800,000	880,000	968,000
	2211004	Fungicide, insecticide & sprays		40,000	40,000	500,000	550,000	605,000
	2211005	Chemicals and Industrial Gases		20,000	20,000			
	2211008	Laboratory material supplies	722,501	620,000	620,000	800,000	880,000	968,000
	2211015	Food and ration	1,497,315	639,000	639,000	800,000	880,000	968,000
	2211019	Purchase of Uniforms and Clothing + patients		90,000	90,000			
	2211021	Purchase of bed and linen		40,000	40,000	50,000	55,000	60,500
	2211025	Purchase of oxygen		40,000	40,000			
	2211028	Purchase of x-ray consumables	557,980	80,000	80,000	50,000	55,000	60,500
	2211100	<b>Office and General Supplies and Services</b>	660,912	380,000	380,000	600,000	660,000	726,000
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	310,567	240,000	240,000	300,000	330,000	363,000
	2211102	Supplies and Accessories for Computers and Printers		34,000	34,000	100,000	110,000	121,000
	2211103	Sanitary and cleaning materials,	350,345	106,000	106,000	200,000	220,000	242,000
	2211200	<b>Fuel Oil and Lubricants</b>	910,600	694,000	694,000	400,000	440,000	484,000
	2211201	Refined Fuels and Lubricants for Transport	500,000	640,000	640,000	300,000	330,000	363,000
	2211202	Refined Fuels and Lubricants for Transport production	100,000					
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	310,600	54,000	54,000	100,000	110,000	121,000
	2211300	<b>Other Operating Expenses</b>	331,250	15,000	15,000	9,542	10,496	11,546
	2211301	Bank Services Commission & Charges	31,250	15,000	15,000	9,542	10,496	11,546
	2211305	Contracted Guards and Cleaning Services	150,000					
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000					
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		60,000	60,000	100,000	110,000	121,000
	2220101	Maintenance Expenses + Motor Vehicles		60,000	60,000	100,000	110,000	121,000
	2220200	<b>Routine Maintenance + Other Assets</b>	130,987	210,000	210,000	400,000	440,000	484,000
	2220201	Maintenance of Plant, Machinery and Equipment		25,000	25,000	100,000	110,000	121,000
	2220202	Maintenance of Office Furniture and Equipment		22,000	22,000	100,000	110,000	121,000

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220203	Maintenance of medical and dental equipment	130,987	25,000	25,000	100,000	110,000	121,000
	2220205	Maintenance of Buildings and Stations ++ Non-residential		120,000	120,000	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	-	18,000	18,000	100,000	110,000	121,000
		<b>CSP- Higher Level Hospital Equipment</b>						
		<b>Acquisition OF Non-Financial Assets</b>	-	<b>1,287,280</b>	<b>1,287,280</b>	<b>290,000</b>	<b>319,000</b>	<b>350,900</b>
	3110900	Purchase of Household Furniture and Institutional Equipment	-	15,000	15,000	50,000	55,000	60,500
	3110902	Purchase of Household and Institutional Appliances	-	15,000	15,000	50,000	55,000	60,500
	3111000	Purchase of Office Furniture and General Equipment	-	417,000	417,000	190,000	209,000	229,900
	3111001	Purchase of Office Furniture and Fittings	-	52,000	52,000	70,000	77,000	84,700
	3111002	Purchase of Computers, Printers and other IT Equipment	-	350,000	350,000	50,000	55,000	60,500
	3111005	Purchase of Photocopiers	-	15,000	15,000	70,000	77,000	84,700
	3111100	Purchase of Specialized Plants, Equipment and Machinery	-	855,280	855,280	50,000	55,000	60,500
	3111101	Purchase of Medical and Dental Equipment	-	400,000	400,000	-	-	-
	3111101	Purchase of Therapy Equipment	-	180,000	180,000	50,000	55,000	60,500
	3111102	Purchase of Boilers and Refrigeration and Air Conditioners	-	120,000	120,000	-	-	-
	3111106	Purchase of Fire Fighting Equipment	-	22,500	22,500	-	-	-
	3111107	Purchase of Laboratory Equipment	-	132,780	132,780	-	-	-
		<b>Sub Total</b>	<b>8,025,032</b>	<b>7,289,960</b>	<b>7,289,960</b>	<b>8,525,227</b>	<b>9,377,750</b>	<b>10,315,525</b>
		<b>CP-PREVENTIVE AND PROMOTIVE SERVICES</b>						
		<b>CSP-HIV/AIDs, TB and Malaria Control</b>						
		<b>Use of Goods and Services</b>		322,000	322,000	686,647	755,312	830,843
	2210500	Printing , Advertising and Information Supplies and Services		322,000	322,000	686,647	755,312	830,843
	2210504	Advertising, Awareness and Publicity Campaigns		322,000	322,000	686,647	755,312	830,843
		<b>CSP-Environmental Health</b>						
		<b>Use of Goods and Services</b>		941,153	941,153	600,000	660,000	726,000
	2210500	Printing , Advertising and Information Supplies and Services		941,153	941,153	600,000	660,000	726,000
	2210504	Advertising, Awareness and Publicity Campaigns		941,153	941,153	600,000	660,000	726,000
		<b>CSP-Health Promotion</b>						
		<b>Use of Goods and Services</b>		382,000	382,000	800,000	880,000	968,000
	2210500	Printing , Advertising and Information Supplies and Services		382,000	382,000	800,000	880,000	968,000
	2210504	Advertising, Awareness and Publicity Campaigns		382,000	382,000	800,000	880,000	968,000
		<b>CSP-Primary Health Care Services</b>						
		<b>Use of Goods and Services</b>		863,500	863,500	800,000	880,000	968,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		863,500	863,500	800,000	880,000	968,000
	2210302	Accommodation +domestic		863,500	863,500	800,000	880,000	968,000
		<b>CSP-Nutrition Services</b>						
		<b>Use of Goods and Services</b>		140,000	140,000	600,000	660,000	726,000


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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210500	Printing , Advertising and Information Supplies and Services		140,000	140,000	600,000	660,000	726,000
	2210504	Advertising, Awareness and Publicity Campaigns		140,000	140,000	600,000	660,000	726,000
	CSP-RMNCAH							
		Use of Goods and Services		364,000	364,000	200,000	220,000	242,000
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		364,000	364,000	200,000	220,000	242,000
	2210303	Daily Subsistence Allowances		364,000	364,000	200,000	220,000	242,000
				3,012,653	3,012,653	3,686,647	4,055,312	4,460,843
				11,610,613	11,610,613	13,911,874	15,303,061	16,833,368
MATAYOS SCH								
	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMPLOYEES		500,000	500,000	616,000	677,600	745,360
	2110200	Basic Wages - Temporary Employees		500,000	500,000	616,000	677,600	745,360
	2110201	Contractual Employees- Locum Employees		500,000	500,000	616,000	677,600	745,360
		Sub Total		500,000	500,000	616,000	677,600	745,360
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	1,478,482	663,490	663,490	629,000	691,900	761,090
	2210100	Utilities Supplies and Services	159,201	60,000	60,000	127,000	139,700	153,670
	2210101	Electricity Expenses	100,201	40,000	40,000	85,000	93,500	102,850
	2210102	Water and Sewerage charges	47,000	20,000	20,000	30,000	33,000	36,300
	2210103	Courier and Postal Services	12,000	-	-	12,000	13,200	14,520
	2210200	Communication Supplies and Services	65,000	250,000	250,000	86,000	94,600	104,060
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	100,000	100,000	50,000	55,000	60,500
	2210202	Internet connections	65,000	100,000	100,000	36,000	39,600	43,560
	2210203	Courier and Postal Services	-	50,000	50,000	-	-	-
	2210203	Domestic Travel and Subsistence, and Other Transportation Costs		100,000	100,000	60,000	66,000	72,600
	2210303	Daily Subsistence Allowances		100,000	100,000	60,000	66,000	72,600
	2210500	Printing , Advertising and Information Supplies and Services	-	90,000	90,000	120,000	132,000	145,200
	2210502	Publishing and Printing Services	-	45,000	45,000	120,000	132,000	145,200
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	45,000	45,000	-	-	-
	2210800	Hospitality Supplies and Services	-	163,490	163,490	236,000	259,600	285,560
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	90,000	90,000	50,000	55,000	60,500
	2210802	Boards, Committees, Conferences and Seminars	-	73,490	73,490	186,000	204,600	225,060
	CSP- Diagnostic Services In Higher Facilities							
		Use of Goods and Services		2,217,980	2,217,980	4,704,334	3,408,464	3,749,311
	2211000	Specialised Materials and Supplies	958,671	1,764,980	1,764,980	2,683,604	2,951,964	3,247,161
	2211001	Medical drugs	370,000	741,000	741,000	1,602,800	1,763,080	1,939,388

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Date 30<sup>th</sup> April 2026



12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	173,000	540,000	540,000	450,000	495,000	544,500
	2211004	Fungicide, insecticide & sprays		30,000	30,000	30,000	33,000	36,300
	2211008	Laboratory material supplies	225,201	103,980	103,980	430,804	473,884	521,273
	2211015	Food and ration	190,470	250,000	250,000	170,000	187,000	205,700
	2211021	Purchase of bed and linen		30,000	30,000	-	-	-
	2211028	Purchase of x-ray consumables		70,000	70,000	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>185,610</b>	<b>195,000</b>	<b>195,000</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	84,710	130,000	130,000	40,000	44,000	48,400
	2211102	Supplies and Accessories for Computers and Printers		15,000	15,000	-	-	-
	2211103	Sanitary and cleaning materials,	100,900	50,000	50,000	60,000	66,000	72,600
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>110,000</b>	<b>143,000</b>	<b>143,000</b>	<b>300,000</b>	<b>330,000</b>	<b>363,000</b>
	2211201	Refined Fuels and Lubricants for Transport		103,000	103,000	240,000	264,000	290,400
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	110,000	40,000	40,000	60,000	66,000	72,600
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>1,620,730</b>	<b>16,500</b>	<b>18,150</b>
	2211301	Bank Services Commission & Charges	-	5,000	5,000	15,000	16,500	18,150
	2211399	Disease surveillance control				500,000		
	2211399	Reproductive maternal newborn child and adolescent health (RMNCAH)				580,000		
	2211399	Community health services				525,730		
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220101	Maintenance Expenses + Motor Vehicles		50,000	50,000	-	-	-
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>		<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)		60,000	60,000	-	-	-
	<b>CSP- Higher Level Hospital Equipment</b>							
		Acquisition OF Non-Financial Assets	103,000	350,390	350,390	110,000	121,000	133,100
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>-</b>	<b>350,390</b>	<b>350,390</b>	<b>110,000</b>	<b>121,000</b>	<b>133,100</b>
	3111001	Purchase of Office Furniture and Fittings	-	30,390	30,390	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	320,000	320,000	60,000	66,000	72,600
	<b>3111100</b>	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	<b>103,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111101	Purchase of Medical and Dental Equipment	103,000	-	-	-	-	-
		Sub Total	1,581,482	3,231,860	3,231,860	5,443,334	4,221,364	4,643,501
				3,731,860	3,731,860	6,059,334	4,898,964	5,388,861
<b>LUPIDA SCH</b>								
	<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>							
	<b>CSP-Administrative and Support services</b>							
		<b>COMPENSATION TO EMPLOYEES</b>		360,000	360,000	2,860,000	3,146,000	3,460,600

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2110200	Basic Wages - Temporary Employees		360,000	360,000	2,860,000	3,146,000	3,460,600
	2110201	Contractual Employees-Locum Employees		360,000	360,000	2,860,000	3,146,000	3,460,600
				360,000	360,000	2,860,000	3,146,000	3,460,600
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral Services</b>						
		<b>Use of Goods and Services</b>	1,514,000	613,000	613,000	1,190,267	1,309,294	1,440,223
	2210100	Utilities Supplies and Services	120,000	130,000	130,000	180,000	198,000	217,800
	2210101	Electricity Expenses	100,000	80,000	80,000	100,000	110,000	121,000
	2210102	Water and Sewerage charges	20,000	50,000	50,000	80,000	88,000	96,800
	2210200	<b>Communication Supplies and Services</b>	-	68,000	68,000	140,000	154,000	169,400
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	48,000	48,000	80,000	88,000	96,800
	2210202	internet connections	-	20,000	20,000	60,000	66,000	72,600
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>		140,000	140,000	180,000	198,000	217,800
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		50,000	50,000	180,000	198,000	217,800
	2210303	Daily Subsistence Allowances		90,000	90,000	-	-	-
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	-	135,000	135,000	348,000	382,800	421,080
	2210502	Publishing and Printing Services	-	20,000	20,000	208,000	228,800	251,680
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	115,000	115,000	140,000	154,000	169,400
	2210800	<b>Hospitality Supplies and Services</b>	-	140,000	140,000	342,267	376,494	414,143
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	100,267	110,294	121,323
	2210802	Boards, Committees, Conferences and Seminars	-	140,000	140,000	242,000	266,200	292,820
		<b>CSP- Diagnostic Services in Higher Facilities</b>						
		<b>Use of Goods and Services</b>		2,098,856	2,098,856	9,707,300	8,089,235	8,898,159
	2211000	<b>Specialised Materials and Supplies</b>	1,208,000	1,660,856	1,660,856	6,503,650	7,154,015	7,869,417
	2211001	Medical drugs	420,000	573,996	573,996	4,363,650	4,800,015	5,280,017
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	260,000	506,000	506,000	800,000	880,000	968,000
	2211004	Fungicide, insecticide & sprays		20,860	20,860	40,000	44,000	48,400
	2211008	Laboratory material supplies	200,000	240,000	240,000	550,000	605,000	665,500
	2211015	Food and ration	328,000	300,000	300,000	600,000	660,000	726,000
	2211021	Purchase of bed and linen		20,000	20,000	100,000	110,000	121,000
	2211028	Purchase of x-ray consumables	-	-	-	50,000	55,000	60,500
	2211100	<b>Office and General Supplies and Services</b>	186,000	220,000	220,000	240,000	264,000	290,400
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	82,000	140,000	140,000	120,000	132,000	145,200
	2211103	Sanitary and cleaning materials,	104,000	80,000	80,000	120,000	132,000	145,200

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211200	Fuel Oil and Lubricants		108,000	108,000	160,000	176,000	193,600
	2211201	Refined Fuels and Lubricants for Transport		78,000	78,000	100,000	110,000	121,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood)		30,000	30,000	60,000	66,000	72,600
	2211300	Other Operating Expenses	-	10,000	10,000	2,363,650	11,220	12,342
	2211301	Bank Services Commission & Charges	-	10,000	10,000	10,200	11,220	12,342
	2211399	Contracted Guards and cleaning services				350,000		
	2211399	SHA Awareness campaign				700,000		
	2211399	Community health services				700,000		
	2211399	Free maternal healthcare				603,450		
	2220200	Routine Maintenance + Other Assets		100,000	100,000	440,000	484,000	532,400
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)		50,000	50,000	40,000	44,000	48,400
	2220205	Maintenance of Buildings and Stations ++ Non-residential		50,000	50,000	400,000	440,000	484,000
	CSP- Higher Level Hospital Equipment							
		Acquisition OF Non-Financial Assets	100,000	300,000	300,000	250,000	275,000	302,500
	3111000	Purchase of Office Furniture and General Equipment	-	250,000	250,000	50,000	55,000	60,500
	3111001	Purchase of Office Furniture and Fittings	-	50,000	50,000	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	200,000	200,000	-	-	-
	3111100	Purchase of Specialized Plants, Equipment and Machinery	100,000	50,000	50,000	200,000	220,000	242,000
	3111101	Purchase of Medical and Dental Equipment	100,000	50,000	50,000	200,000	220,000	242,000
		Sub Total	1,614,000	3,011,856	3,011,856	11,147,567	9,673,529	10,640,882
				3,371,856	3,371,856	14,007,567	12,819,529	14,101,482
AMUKURA SCH	CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES							
	CSP-Administrative and Support services							
		COMPENSATION TO EMPLOYEES		800,000	800,000	720,000	792,000	871,200
	2110200	Basic Wages - Temporary Employees		800,000	800,000	720,000	792,000	871,200
	2110201	Contractual Employees- Locum		800,000	800,000	720,000	792,000	871,200
		sub total		800,000	800,000	720,000	792,000	871,200
	CP-CURATIVE AND REHABILITATIVE SERVICES							
	CSP-Ambulance and Referral Services							
		Use of Goods and Services	1,549,528	594,000	594,000	614,000	675,400	742,940
	2210100	Utilities Supplies and Services	105,000	180,000	180,000	235,000	258,500	284,350
	2210101	Electricity Expenses	50,000	100,000	100,000	150,000	165,000	181,500
	2210102	Water and Sewerage charges	55,000	80,000	80,000	85,000	93,500	102,850
	2210200	Communication Supplies and Services	6,000	64,000	64,000	73,000	80,300	88,330
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	38,000	38,000	43,000	47,300	52,030
	2210202	Internet connections	-	26,000	26,000	30,000	33,000	36,300
	2210203	Courier and Postal Services	6,000	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs		50,000	50,000	70,000	77,000	84,700
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		50,000	50,000	70,000	77,000	84,700


Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210500	Printing, Advertising and Information Supplies and Services	-	100,000	100,000	50,000	55,000	60,500
	2210502	Publishing and Printing Services	-	-	-	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	100,000	100,000	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	-	<b>200,000</b>	<b>200,000</b>	<b>186,000</b>	<b>204,600</b>	<b>225,060</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	-	-	-
	2210802	Boards, Committees, Conferences and Seminars	-	200,000	200,000	186,000	204,600	225,060
	<b>CSP- Diagnostic Services In Higher Facilities</b>							
		<b>Use of Goods and Services</b>		<b>1,977,860</b>	<b>1,977,860</b>	<b>6,909,135</b>	<b>5,774,007</b>	<b>6,351,407</b>
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>982,628</b>	<b>1,257,860</b>	<b>1,257,860</b>	<b>4,639,097</b>	<b>5,103,007</b>	<b>5,613,907</b>
	2211001	Medical drugs	400,000	420,000	420,000	3,605,921	3,966,513	4,363,164
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	242,158	400,000	400,000	453,176	498,494	548,343
	2211004	Fungicide, insecticide & sprays	-	20,000	20,000	30,000	33,000	36,300
	2211008	Laboratory material supplies	150,000	217,860	217,860	250,000	275,000	302,500
	2211015	Food and ration	190,470	200,000	200,000	300,000	330,000	363,000
	2211028	Purchase of x-ray consumables	-	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>205,900</b>	<b>140,000</b>	<b>140,000</b>	<b>180,000</b>	<b>198,000</b>	<b>217,800</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	80,000	90,000	90,000	130,000	143,000	157,300
	2211103	Sanitary and cleaning materials,	125,900	50,000	50,000	50,000	55,000	60,500
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>1,670,038</b>	<b>11,000</b>	<b>12,100</b>
	2211301	Bank Services Commission & Charges	-	10,000	10,000	10,000	11,000	12,100
	2211399	Contracted guards and cleaning services	-	-	-	-	-	-
	2211399	SHA Awareness campaign	-	-	-	589,971	-	-
	2211399	Free maternal healthcare	-	-	-	570,067	-	-
	2211399	Community Health Services	-	-	-	500,000	-	-
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>250,000</b>	<b>340,000</b>	<b>340,000</b>	<b>220,000</b>	<b>242,000</b>	<b>266,200</b>
	2211201	Refined Fuels and Lubricants for Transport	150,000	300,000	300,000	200,000	220,000	242,000
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	100,000	40,000	40,000	20,000	22,000	24,200
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>
	2220101	Maintenance Expenses + Motor Vehicles	-	100,000	100,000	100,000	110,000	121,000
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>		<b>130,000</b>	<b>130,000</b>	<b>100,000</b>	<b>110,000</b>	<b>121,000</b>
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	-	50,000	50,000	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential	-	50,000	50,000	100,000	110,000	121,000

Sign




Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220210	Maintenance of Computers, Software, and Networks		30,000	30,000	-	-	-
		<b>CSP- Higher Level Hospital Equipment</b>						
		<b>Acquisition OF Non-Financial Assets</b>	-	360,000	360,000	200,000	220,000	242,000
	3111000	Purchase of Office Furniture and General Equipment	-	360,000	360,000	100,000	110,000	121,000
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	360,000	360,000	100,000	110,000	121,000
	3111100	Purchase of Specialized Plants, Equipment and Machinery	-	-	-	100,000	110,000	121,000
	3111101	Purchase of Medical and Dental Equipment	-	-	-	100,000	110,000	121,000
		<b>Sub Total</b>	<b>1,549,528</b>	<b>2,931,860</b>	<b>2,931,860</b>	<b>7,723,135</b>	<b>6,669,407</b>	<b>7,336,347</b>
				<b>3,731,860</b>	<b>3,731,860</b>	<b>8,443,135</b>	<b>7,461,407</b>	<b>8,207,547</b>
		<b>BUMALA B SCH</b>						
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral Services</b>						
		<b>Use of Goods and Services</b>	<b>1,687,528</b>	<b>650,000</b>	<b>650,000</b>	<b>886,000</b>	<b>974,600</b>	<b>1,072,060</b>
	2210100	Utilities Supplies and Services	130,000	160,000	160,000	250,000	275,000	302,500
	2210101	Electricity Expenses	110,000	100,000	100,000	200,000	220,000	242,000
	2210102	Water and Sewerage charges	20,000	60,000	60,000	50,000	55,000	60,500
	2210200	Communication Supplies and Services	55,000	70,000	70,000	76,000	83,600	91,960
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	24,000	24,000	20,000	22,000	24,200
	2210202	Internet connections	50,000	24,000	24,000	36,000	39,600	43,560
	2210203	Courier and Postal Services	5,000	22,000	22,000	20,000	22,000	24,200
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	-	100,000	100,000	150,000	165,000	181,500
	2210303	Daily Subsistence Allowances	-	100,000	100,000	150,000	165,000	181,500
	2210500	Printing, Advertising and Information Supplies and Services	-	160,000	160,000	160,000	176,000	193,600
	2210502	Publishing and Printing Services	-	50,000	50,000	80,000	88,000	96,800
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	110,000	110,000	80,000	88,000	96,800
	2210800	Hospitality Supplies and Services	-	160,000	160,000	250,000	275,000	302,500
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	50,000	50,000	100,000	110,000	121,000
	2210802	Boards, Committees, Conferences and Seminars	-	110,000	110,000	150,000	165,000	181,500
		<b>CSP- Diagnostic Services in Higher Facilities</b>						
		<b>Use of Goods and Services</b>		<b>2,661,860</b>	<b>2,661,860</b>	<b>5,910,119</b>	<b>6,501,131</b>	<b>7,151,244</b>
	2211000	Specialised Materials and Supplies	1,192,528	2,190,000	2,190,000	2,870,000	3,157,000	3,472,700
	2211001	Medical drugs	350,000	750,000	750,000	1,500,000	1,650,000	1,815,000
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	337,528	550,000	550,000	300,000	330,000	363,000
	2211004	Fungicide, Insecticide & sprays	-	20,000	20,000	-	-	-
	2211008	Laboratory material supplies	110,000	300,000	300,000	300,000	330,000	363,000
	2211015	Food and ration	395,000	460,000	460,000	450,000	495,000	544,500

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

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Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211016	Purchase of Uniforms and Clothing + Staff		20,000	20,000	80,000	88,000	96,800
	2211019	Purchase of Uniforms and Clothing + patients		50,000	50,000	120,000	132,000	145,200
	2211021	Purchase of bed and linen	-	40,000	40,000	120,000	132,000	145,200
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>205,000</b>	<b>200,000</b>	<b>200,000</b>	<b>300,000</b>	<b>330,000</b>	<b>363,000</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.) s, pencils, forms, small office equipment etc.)	100,000	110,000	110,000	120,000	132,000	145,200
	2211102	Supplies and Accessories for Computers and Printers		30,000	30,000	80,000	88,000	96,800
	2211103	Sanitary and cleaning materials,	105,000	60,000	60,000	100,000	110,000	121,000
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>-</b>	<b>8,860</b>	<b>8,860</b>	<b>30,119</b>	<b>33,131</b>	<b>36,444</b>
	2211301	Bank Services Commission & Charges	-	8,860	8,860	30,119	33,131	36,444
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>105,000</b>	<b>173,000</b>	<b>173,000</b>	<b>210,000</b>	<b>231,000</b>	<b>254,100</b>
	2211201	Refined Fuels and Lubricants for Transport	-	120,000	120,000	120,000	132,000	145,200
	2211204	Other Fuels (Charcoal, Cooking gas, Wood and installation of gas system in 8 Sub County hospitals)	105,000	53,000	53,000	90,000	99,000	108,900
	<b>2220200</b>	<b>Routine maintenance-other Assets</b>		<b>90,000</b>	<b>90,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
	2220201	Maintenance of Plant, Machinery and Equipment		50,000	50,000	500,000	550,000	605,000
	2220203	Maintenance of medical and dental equipment		40,000	40,000	2,000,000	2,200,000	2,420,000
	<b>CSP- Higher Level Hospital Equipment</b>							
		<b>Acquisition OF Non-Financial Assets</b>	<b>-</b>	<b>420,000</b>	<b>420,000</b>	<b>600,000</b>	<b>660,000</b>	<b>726,000</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>-</b>	<b>370,000</b>	<b>370,000</b>	<b>340,000</b>	<b>374,000</b>	<b>411,400</b>
	3111001	Purchase of Office Furniture and Fittings	-	20,000	20,000	180,000	198,000	217,800
	3111002	Purchase of Computers, Printers and other IT Equipment	-	350,000	350,000	160,000	176,000	193,600
	<b>3111100</b>	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>260,000</b>	<b>286,000</b>	<b>314,600</b>
	3111101	Purchase of Medical and Dental Equipment	-	50,000	50,000	260,000	286,000	314,600
		<b>Sub Total</b>	<b>1,687,528</b>	<b>3,731,860</b>	<b>3,731,860</b>	<b>7,396,119</b>	<b>8,135,731</b>	<b>8,949,304</b>
<b>MUKHOBOLA SCH</b>								
	<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>							
	<b>CSP-Administrative and Support services</b>							
		<b>COMPENSATION TO EMPLOYEES</b>		<b>1,854,000</b>	<b>1,854,000</b>	<b>1,270,000</b>	<b>1,397,000</b>	<b>1,536,700</b>
	2110200	Basic Wages - Temporary Employees		1,854,000	1,854,000	1,270,000	1,397,000	1,536,700
	2110201	Contractual Employees-LOCUM		1,140,000	1,140,000	1,200,000	1,320,000	1,452,000
	2110202	Casual Labour - Others		714,000	714,000	70,000	77,000	84,700
				<b>1,854,000</b>	<b>1,854,000</b>	<b>1,270,000</b>	<b>1,397,000</b>	<b>1,536,700</b>
	<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>							
	<b>CSP-Ambulance and Referral Services</b>							
		<b>Use of Goods and Services</b>	<b>1,669,072</b>	<b>458,000</b>	<b>458,000</b>	<b>888,000</b>	<b>976,800</b>	<b>1,074,480</b>
	<b>2210100</b>	<b>Utilities Supplies and Services</b>	<b>110,000</b>	<b>130,000</b>	<b>130,000</b>	<b>370,000</b>	<b>407,000</b>	<b>447,700</b>
	2210101	Electricity Expenses	110,000	100,000	100,000	250,000	275,000	302,500
	2210102	Water and Sewerage charges	-	30,000	30,000	120,000	132,000	145,200
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>12,000</b>	<b>134,000</b>	<b>134,000</b>	<b>145,000</b>	<b>159,500</b>	<b>175,450</b>

Sign



Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	62,000	62,000	50,000	55,000	60,500
	2210202	Internet connections	12,000	72,000	72,000	60,000	66,000	72,600
	2210203	Courier and Postal Services	-	-	-	35,000	38,500	42,350
	2210500	Printing, Advertising and Information Supplies and Services	-	74,000	74,000	125,000	137,500	151,250
	2210502	Publishing and Printing Services	-	50,000	50,000	75,000	82,500	90,750
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	24,000	24,000	50,000	55,000	60,500
	2210800	Hospitality Supplies and Services	-	120,000	120,000	248,000	272,800	300,080
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	70,000	77,000	84,700
	2210802	Boards, Committees, Conferences and Seminars	-	120,000	120,000	178,000	195,800	215,380
	<b>CSP- Diagnostic Services In Higher Facilities</b>							
		Use of Goods and Services		1,413,860	1,413,860	3,004,684	3,305,152	3,635,668
	2211000	Specialised Materials and Supplies	1,251,795	1,308,000	1,308,000	2,306,184	2,536,802	2,790,483
	2211001	Medical drugs	400,000	658,000	658,000	588,184	647,002	711,703
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	301,000	150,000	150,000	729,000	801,900	882,090
	2211008	Laboratory material supplies	190,450	300,000	300,000	629,000	691,900	761,090
	2211015	Food and ration	210,000	200,000	200,000	360,000	396,000	435,600
	2211028	Purchase of x-ray consumables	150,345	-	-	-	-	-
	2211100	Office and General Supplies and Services	161,871	50,860	50,860	395,000	434,500	477,950
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	55,971	4,860	4,860	120,000	132,000	145,200
	2211103	Sanitary and cleaning materials,	105,900	46,000	46,000	275,000	302,500	332,750
	2211300	Other Operating Expenses	-	2,000	2,000	3,500	3,850	4,235
	2211301	Bank Services Commission & Charges	-	2,000	2,000	3,500	3,850	4,235
	2211200	Fuel Oil and Lubricants	133,406	53,000	53,000	300,000	330,000	363,000
	2211201	Refined Fuels and Lubricants for Transport	-	-	-	150,000	165,000	181,500
	2211204	Other Fuels (Charcoal, Cooking gas, Wood )	133,406	53,000	53,000	150,000	165,000	181,500
	<b>CSP- Higher Level Hospital Equipment</b>							
		Acquisition OF Non-Financial Assets	-	366,000	366,000	450,000	495,000	544,500
	3111000	Purchase of Office Furniture and General Equipment	-	366,000	366,000	450,000	495,000	544,500
	3111001	Purchase of Office Furniture and Fittings	-	30,000	30,000	200,000	220,000	242,000
	3111002	Purchase of Computers, Printers and other IT Equipment	-	336,000	336,000	250,000	275,000	302,500
	3111100	Purchase of Specialized Plants, Equipment and Machinery	-	-	-	-	-	-
	3111101	Purchase of Medical and Dental Equipment	-	-	-	-	-	-
		Sub Total	1,669,072	2,237,860	2,237,860	4,342,684	4,776,952	5,254,648
				4,091,860	4,091,860	5,612,684	6,173,952	6,791,348
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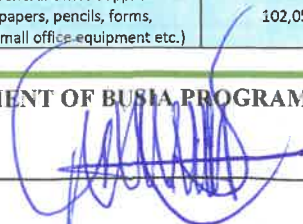
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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>CP-GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>						
		<b>CSP-Administrative and Support services</b>						
		<b>COMPENSATION TO EMPLOYEES</b>		300,000	300,000	336,000	237,600	261,360
	2110200	Basic Wages - Temporary Employees		300,000	300,000	336,000	237,600	261,360
	2110201	Contractual Employees-LOCUM		300,000	300,000	216,000	237,600	261,360
	2110201	Casual Labor-Others				120,000		
		<b>Sub Total</b>		<b>300,000</b>	<b>300,000</b>	<b>336,000</b>	<b>237,600</b>	<b>261,360</b>
		<b>CP-CURATIVE AND REHABILITATIVE SERVICES</b>						
		<b>CSP-Ambulance and Referral Services</b>						
		<b>Use of Goods and Services</b>	1,643,350	613,000	613,000	610,000	671,000	738,100
	2210100	<b>Utilities Supplies and Services</b>	210,000	243,000	243,000	200,000	220,000	242,000
	2210101	Electricity Expenses	110,000	150,000	150,000	120,000	132,000	145,200
	2210102	Water and Sewerage charges	100,000	93,000	93,000	80,000	88,000	96,800
	2210200	<b>Communication Supplies and Services</b>	15,000	80,000	80,000	60,000	66,000	72,600
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	40,000	40,000	60,000	66,000	72,600
	2210202	Internet connections	15,000	40,000	40,000	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>		90,000	90,000	-	-	-
	2210303	Daily Subsistence Allowances		90,000	90,000		-	-
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	-	148,000	148,000	50,000	55,000	60,500
	2210502	Publishing and Printing Services	-	50,000	50,000	50,000	55,000	60,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	2210504	Advertising, Awareness and Publicity Campaigns	-	98,000	98,000	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	-	52,000	52,000	300,000	330,000	363,000
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	80,000	88,000	96,800
	2210802	Boards, Committees, Conferences and Seminars	-	52,000	52,000	220,000	242,000	266,200
		<b>CSP- Diagnostic Services In Higher Facilities</b>						
		<b>Use of Goods and Services</b>		2,348,860	2,348,860	2,964,697	2,415,160	2,656,676
	2211000	<b>Specialised Materials and Supplies</b>	1,105,000	1,840,000	1,840,000	1,200,200	1,320,220	1,452,242
	2211001	Medical drugs	350,000	600,000	600,000	430,200	473,220	520,542
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	250,000	650,000	650,000	300,000	330,000	363,000
	2211004	Fungicide, insecticide & sprays		70,000	70,000		-	-
	2211008	Laboratory material supplies	110,000	350,000	350,000	250,000	275,000	302,500
	2211015	Food and ration	395,000	150,000	150,000	220,000	242,000	266,200
	2211021	Purchase of bed and linen		20,000	20,000	-	-	-
	2211028	Purchase of x-ray consumables		-	-	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	203,350	180,000	180,000	260,000	286,000	314,600
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	102,050	110,000	110,000	100,000	110,000	121,000

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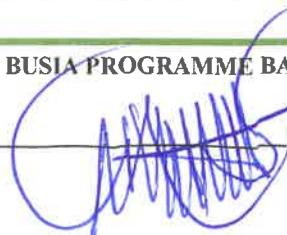


Date 30<sup>th</sup> April 2026



12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		s, pencils, forms, small office equipment etc.)						
	2211103	Sanitary and cleaning materials,	101,300	70,000	70,000	160,000	176,000	193,600
	2211300	<b>Other Operating Expenses</b>	-	2,860	2,860	774,497	5,940	6,534
	2211301	Bank Services Commission & Charges	-	2,860	2,860	5,400	5,940	6,534
	2211399	SHA Awareness campaign				769,097		
	2211200	<b>Fuel Oil and Lubricants</b>	<b>110,000</b>	<b>176,000</b>	<b>176,000</b>	<b>650,000</b>	<b>715,000</b>	<b>786,500</b>
	2211201	Refined Fuels and Lubricants for Transport	-	106,000	106,000	550,000	605,000	665,500
	2211204	Other Fuels (Charcoal, Cooking gas, Wood	110,000	70,000	70,000	100,000	110,000	121,000
	2220200	<b>Routine Maintenance + Other Assets</b>		<b>150,000</b>	<b>150,000</b>	<b>80,000</b>	<b>88,000</b>	<b>96,800</b>
	2220202	Maintenance of Office Furniture and Equipment		50,000	50,000	-	-	-
	2220205	Maintenance of Buildings and Stations ++ Non-residential		50,000	50,000	-	-	-
	2220210	Maintenance of Computers, Software, and Networks		50,000	50,000	80,000	88,000	96,800
		<b>CSP- Higher Level Hospital Equipment</b>						
		<b>Acquisition OF Non-Financial Assets</b>	-	<b>470,000</b>	<b>470,000</b>	<b>180,000</b>	<b>198,000</b>	<b>217,800</b>
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	-	<b>420,000</b>	<b>420,000</b>	<b>130,000</b>	<b>143,000</b>	<b>157,300</b>
	3111001	Purchase of Office Furniture and Fittings	-	50,000	50,000	50,000	55,000	60,500
	3111002	Purchase of Computers, Printers and other IT Equipment	-	320,000	320,000	80,000	88,000	96,800
	3111005	Purchase of Photocopiers		50,000	50,000	-	-	-
	3111100	<b>Purchase of Specialized Plants, Equipment and Machinery</b>	-	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>60,500</b>
	3111101	Purchase of Medical and Dental Equipment	-	-	-	-	-	-
	3111107	Purchase of Laboratory Equipment		50,000	50,000	50,000	55,000	60,500
		<b>Sub Total</b>	<b>1,643,350</b>	<b>3,431,860</b>	<b>3,431,860</b>	<b>3,754,697</b>	<b>3,284,160</b>	<b>3,612,576</b>
				3,731,860	3,731,860	4,090,697	3,521,760	3,873,936
		<b>HEALTH CENTRES</b>						
		<b>COMPENSATION TO EMPLOYEES</b>		<b>1,854,000</b>	<b>1,854,000</b>	<b>9,352,379</b>	<b>10,287,617</b>	<b>11,316,379</b>
	2110200	<b>Basic Wages - Temporary Employees</b>		<b>1,854,000</b>	<b>1,854,000</b>	<b>9,352,379</b>	<b>10,287,617</b>	<b>11,316,379</b>
	2110201	Contractual Employees-LOCUM		1,140,000	1,140,000	-	-	-
	2110202	Casual Labour - Others		714,000	714,000	9,352,379	10,287,617	11,316,379
				<b>1,854,000</b>	<b>1,854,000</b>	<b>9,352,379</b>	<b>10,287,617</b>	<b>11,316,379</b>
		<b>CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>						
		<b>CSP-Sanitation and Hygiene</b>						
		Use of Goods and Services	9,837,226	21,348,581	21,348,581	42,172,292	46,389,521	51,028,473
	2210100	<b>Utilities Supplies and Services</b>	<b>1,906,688</b>	<b>450,000</b>	<b>450,000</b>	<b>1,800,000</b>	<b>1,980,000</b>	<b>2,178,000</b>
	2210101	Electricity Expenses	1,695,288	270,000	270,000	1,500,000	1,650,000	1,815,000
	2210102	Water and Sewerage charges	211,400	180,000	180,000	300,000	330,000	363,000
	2210200	<b>Communication Supplies and Services</b>		<b>216,000</b>	<b>216,000</b>	<b>1,430,000</b>	<b>1,573,000</b>	<b>1,730,300</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		180,000	180,000	1,000,000	1,100,000	1,210,000
	2210202	Internet Connections		36,000	36,000	430,000	473,000	520,300
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>252,908</b>	<b>360,000</b>	<b>360,000</b>	<b>450,000</b>	<b>495,000</b>	<b>544,500</b>
	2210303	Daily Subsistence Allowances	252,908	360,000	360,000	450,000	495,000	544,500

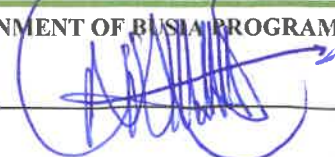
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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210500	Printing , Advertising and Information Supplies and Services	966,950	630,000	630,000	550,800	605,880	666,468
	2210502	Publishing and Printing Services	465,970	180,000	180,000	200,000	220,000	242,000
	2210504	Advertising, Awareness and Publicity Campaigns	500,980	450,000	450,000	350,800	385,880	424,468
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>754,010</b>	<b>900,000</b>	<b>900,000</b>	<b>7,200,000</b>	<b>7,920,000</b>	<b>8,712,000</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	522,560	360,000	360,000	4,000,000	4,400,000	4,840,000
	2210802	Boards, Committees, Conferences and Seminars	231,450	540,000	540,000	3,200,000	3,520,000	3,872,000
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>3,552,690</b>	<b>15,984,000</b>	<b>15,984,000</b>	<b>16,756,400</b>	<b>18,432,040</b>	<b>20,275,244</b>
	2211001	Medical drugs	2,300,900	8,280,000	8,280,000	8,308,000	9,138,800	10,052,680
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	1,251,790	5,544,000	5,544,000	6,098,400	6,708,240	7,379,064
	2211008	Laboratory Materials, Supplies, and Small Equipment		1,800,000	1,800,000	1,900,000	2,090,000	2,299,000
	2211021	Purchase of bed and linen		360,000	360,000	450,000	495,000	544,500
	2211100	Office and General Supplies and Services	2,076,660	2,340,005	2,340,005	2,670,000	2,937,000	3,230,700
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	958,009	1,260,000	1,260,000	1,350,000	1,485,000	1,633,500
	2211103	Sanitary and cleaning materials,	1,118,651	1,080,005	1,080,005	1,320,000	1,452,000	1,597,200
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>		<b>360,000</b>	<b>360,000</b>	<b>1,600,000</b>	<b>1,760,000</b>	<b>1,936,000</b>
	2211201	Refined Fuels and Lubricants for Transport		360,000	360,000	800,000	880,000	968,000
		Other Fuels(charcoal, gas Firewood				800,000	880,000	968,000
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>327,320</b>	<b>108,576</b>	<b>108,576</b>	<b>9,715,092</b>	<b>10,686,601</b>	<b>11,755,261</b>
	2211301	Bank Services Commission & Charges	327,320	108,576	108,576	245,889	270,478	297,526
	2211505	Contracted guards and cleaning services						
	2211399	Menstrual Hygiene				1,200,000	1,320,000	1,452,000
	2211399	Free maternal Health Care				1,569,200	1,726,120	1,898,732
	2211399	HIV/AIDS				1,000,000	1,100,000	1,210,000
	2211399	Malaria control				1,900,003	2,090,003	2,299,004
	2211399	SHA Awareness campaign				3,000,000	3,300,000	3,630,000
	2211399	Community Health Services				800,000	880,000	968,000
		<b>Sub Total</b>	<b>9,837,226</b>	<b>21,348,581</b>	<b>21,348,581</b>	<b>42,172,292</b>	<b>46,389,521</b>	<b>51,028,473</b>
						<b>51,524,671</b>	<b>56,677,138</b>	<b>62,344,852</b>
<b>DISPENSARIES</b>								
		COMPENSATION TO EMPLOYEES		1,854,000	1,854,000	3,811,006	4,192,107	4,611,317
	2110200	Basic Wages - Temporary Employees		1,854,000	1,854,000	3,811,006	4,192,107	4,611,317
	2110201	Contractual Employees-LOCUM		1,140,000	1,140,000			
	2110202	Casual Labour - Others		714,000	714,000	3,811,006	4,192,107	4,611,317
				1,854,000	1,854,000	3,811,006	4,192,107	4,611,317
<b>CP- PREVENTIVE AND PROMOTIVE HEALTH SERVICES</b>								
<b>CSP-Sanitation and Hygiene</b>								
		Use of Goods and Services	25,359,853	12,599,195	12,599,195	26,441,219	29,085,341	31,993,875
	2210100	Utilities Supplies and Services	675,991	-	-	3,920,800	4,312,880	4,744,168
	2210101	Electricity Expenses	500,989	-	-	3,500,000	3,850,000	4,235,000
	2210102	Water and Sewerage charges	175,002	-	-	420,800	462,880	509,168
	2210200	Communication Supplies and Services		189,000	189,000	-	-	-

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Date 30<sup>th</sup> April 2026

12. Health Services and Sanitation								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services		189,000	189,000	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	252,908	504,000	504,000	1,206,000	1,326,600	1,459,260
	2210303	Daily Subsistence Allowances	252,908	504,000	504,000	1,206,000	1,326,600	1,459,260
	2210500	Printing, Advertising and Information Supplies and Services	-	1,323,000	1,323,000	2,049,000	2,253,900	2,479,290
	2210502	Publishing and Printing Services	-	315,000	315,000	1,500,000	1,650,000	1,815,000
	2210504	Advertising, Awareness and Publicity Campaigns	-	1,008,000	1,008,000	549,000	603,900	664,290
	2210800	Hospitality Supplies and Services	642,005	315,000	315,000	3,455,000	3,800,500	4,180,550
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	422,560	315,000	315,000	955,000	1,050,500	1,155,550
	2210802	Boards, Committees, Conferences and Seminars	219,445	-	-	2,500,000	2,750,000	3,025,000
	2211000	Specialised Materials and Supplies	22,702,290	8,886,290	8,886,290	9,774,919	10,752,411	11,827,652
	2211001	Medical drugs	14,850,500	6,880,307	6,880,307	7,568,338	8,325,172	9,157,689
	2211002	Dressings and Other Non-Pharmaceutical Medical Items	7,851,790	2,005,983	2,005,983	2,206,581	2,427,239	2,669,963
	2211100	Office and General Supplies and Services	1,086,659	1,260,000	1,260,000	1,039,500	1,143,450	1,257,795
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	518,009	945,000	945,000	1,039,500	1,143,450	1,257,795
	2211103	Sanitary and cleaning materials,	568,650	315,000	315,000	-	-	-
	2211300	Other Operating Expenses	-	121,905	121,905	4,996,000	5,495,600	6,045,160
	2211301	Bank Services Commission & Charges	-	121,905	121,905	245,600	270,160	297,176
	2211505	Contracted guards and cleaning services				-	-	-
	2211399	Menstrual Hygiene				700,000	770,000	847,000
	2211399	Free maternal Health Care				750,000	825,000	907,500
	2211399	HIV/AIDS				300,400	330,440	363,484
	2211399	Malaria control				700,000	770,000	847,000
	2211399	SHA Awareness campaign				1,500,000	1,650,000	1,815,000
	2211399	Community Health Services				800,000	880,000	968,000
		<b>Sub Total</b>	<b>25,359,853</b>	<b>12,599,195</b>	<b>12,599,195</b>	<b>30,252,225</b>	<b>33,277,448</b>	<b>36,605,192</b>
		<b>Gross Expenditure</b>	<b>2,243,308,961</b>	<b>307,495,850</b>	<b>445,062,668</b>	<b>443,475,421</b>	<b>480,553,817</b>	<b>528,609,198</b>
Appropriation in Aid source of fund		Summary of Expenditure by Economic Classification						
		Compensation to Employees	1,761,260,021	23,967,050	23,967,050	29,896,361	28,561,891	31,418,080
		Use of Goods and Services	400,975,935	273,076,755	398,736,734	402,566,960	439,878,616	483,866,478
		Acquisition of Non-Financial Assets	22,935,976	10,452,045	22,358,884	11,012,100	12,113,310	13,324,641
		Grants and Transfers	58,737,029	-	-	-	-	-
		<b>Total Recurrent Expenditure</b>	<b>2,243,308,961</b>	<b>307,495,850</b>	<b>445,062,668</b>	<b>443,475,421</b>	<b>480,553,817</b>	<b>528,609,198</b>
Grand Total		Summary of Expenditure by Economic Classification						
		Compensation to Employees		2,053,694,979	2,053,694,979	2,099,905,333	2,305,571,760	2,536,128,936
		Use of Goods and Services		320,893,165	458,623,389	402,566,960	439,878,616	483,866,478
		Acquisition of Non-Financial Assets		12,373,457	22,358,884	11,012,100	12,113,310	13,324,641
		Grants and Transfers		13,760,000	38,372,197	62,846,722	69,131,394	76,044,534
		<b>Total Recurrent Expenditure</b>		<b>2,400,721,601</b>	<b>2,573,049,449</b>	<b>2,576,331,115</b>	<b>2,826,695,080</b>	<b>3,109,364,588</b>

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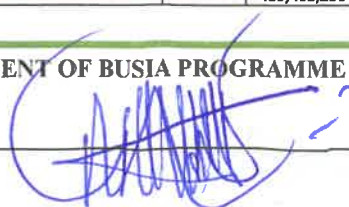


Date 30<sup>th</sup> April 2026

### Itemized development

12. Department of Health Services and Sanitation									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Curative and Rehabilitative Services</b>									
Ambulance and Referral Services	3110707	Procurement of Advanced Life Saver Ambulance	New	29,458,550	-	15,000,000	11,698,000	12,867,800	14,154,580
	3111101	Establishment of Emergency Operation call centre			3,000,000				
		<b>Sub total</b>		<b>29,458,550</b>	<b>3,000,000</b>	<b>15,000,000</b>	<b>11,698,000</b>	<b>12,867,800</b>	<b>14,154,580</b>
Rehabilitative and Palliative services	3111101	procurement of equipment for corrective therapy clinics							
		<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Diagnostic Services in Higher Level Facilities	3111101	Purchase of Medical and Dental Equipment	Ongoing	5,000,000	13,000,000	-	20,000,000	22,000,000	24,200,000
		<b>Sub total</b>		<b>5,000,000</b>	<b>13,000,000</b>	<b>-</b>	<b>20,000,000</b>	<b>22,000,000</b>	<b>24,200,000</b>
Infrastructure Development at Tier 3 facilities	2640599	Other Capital Grants and Trans-kdsp	New	5,388,975	352,500,000	5,388,976	-	-	-
	3110299	Construction, Completion and Operationalization of Tier 3 facilities	Ongoing	134,146,646	85,120,000	101,810,447	71,992,615	79,191,877	87,111,065
	3110302	Refurbishment of Buildings - Ot	Ongoing	29,434,030	-	17,126,120	13,123,396	14,435,736	15,879,310
		<b>Sub total</b>		<b>168,969,651</b>	<b>437,620,000</b>	<b>124,325,543</b>	<b>85,116,012</b>	<b>93,627,613</b>	<b>102,990,374</b>
Higher Level Hospital Equipment	3111101	Purchase of Medical and Dental Equipment	Ongoing	79,068,565	16,000,000	36,991,369	26,500,000	29,150,000	32,065,000
		<b>Sub total</b>		<b>79,068,565</b>	<b>16,000,000</b>	<b>36,991,369</b>	<b>26,500,000</b>	<b>29,150,000</b>	<b>32,065,000</b>
<b>Total</b>				<b>282,496,766</b>	<b>469,620,000</b>	<b>176,316,912</b>	<b>143,314,012</b>	<b>157,645,413</b>	<b>173,409,954</b>
<b>Programme: Preventive and Promotive Health Services</b>									
Sanitation and Hygiene	3111101	Purchase of Medical and Dental Equipment	New	-	-	-	-	-	-
	3110299	Upgrading of sanitation blocks for health facilities, households and institutions	New	4,498,357	5,000,000	11,761,361	-	-	-
		<b>Sub total</b>		<b>4,498,357</b>	<b>5,000,000</b>	<b>11,761,361</b>	<b>-</b>	<b>-</b>	<b>-</b>
HIV/AIDs, TB and Malaria	3110299	Establishment of youth friendly clinics for HIV management	Ongoing	999,000	-	-	-	-	-
	3111101	Purchase of Medical and Dental Equipment	Ongoing	-	5,000,000	2,500,000	-	-	-
		<b>Sub total</b>		<b>999,000</b>	<b>5,000,000</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Health Promotion	2640599	COVID 19		8,012,540	-	8,012,540	-	-	-
		<b>Sub total</b>		<b>8,012,540</b>	<b>-</b>	<b>8,012,540</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure Development at Tier 2 facilities	3110202	Construction, Completion and Operationalization of lower level health facilities	Ongoing	133,199,459	44,180,000	144,992,162	175,847,758	193,432,534	212,775,787
	3110302	Refurbishment of lower level facilities	Ongoing	19,108,557	9,900,000	16,355,560	-	-	-
		<b>Sub total</b>		<b>152,308,016</b>	<b>54,080,000</b>	<b>161,347,722</b>	<b>175,847,758</b>	<b>193,432,534</b>	<b>212,775,787</b>
Lower Level Hospital Equipment	3111101	Procurement of assorted Medical equipment for lower health facilities	Ongoing	11,090,557	14,900,000	5,193,679	23,200,000	25,520,000	28,072,000
		<b>Sub total</b>		<b>11,090,557</b>	<b>14,900,000</b>	<b>5,193,679</b>	<b>23,200,000</b>	<b>25,520,000</b>	<b>28,072,000</b>
<b>Total</b>				<b>176,908,470</b>	<b>78,980,000</b>	<b>188,815,302</b>	<b>199,047,758</b>	<b>218,952,534</b>	<b>240,847,787</b>
<b>Grand Total</b>				<b>459,405,236</b>	<b>548,600,000</b>	<b>365,132,214</b>	<b>342,361,770</b>	<b>376,597,947</b>	<b>414,257,741</b>

Sign



Date 30<sup>th</sup> April 2026

### 13. County Public Service Board

#### A. Vision

A beacon of professionalism, integrity, equity and dedication to quality public service.

#### B. Mission.

To provide efficient and effective professional services for the realization of Busia County and National

Development Goals through competitive recruitment, planning, developing and managing human capital.

#### C. Performance Overview and Rationale Funding

##### Brief Description of Mandate.

The sector envisions being a beacon of professionalism, integrity, equity and dedication to quality public service. To achieve its vision the sector provided efficient and effective professional services for the realization of Busia County and national development goals through competitive recruitment, planning, developing and managing human capital.

The County Public Service Board is mandated to establish and abolish public offices, appoint and confirm persons to offices, promote public service values and principles, facilitate the development of human resource, exercise disciplinary control, and prepare regular reports.

In ensuring institutional professionalism and good governance, The Public Service Board promoted transparency, accountability and adherence to national values and principles through enforcement of Leadership and Integrity Act, 2012, Public Officer Ethics Act, Performance management systems and Training curriculum.

To Promote service delivery in the county public service, The CPSB ensured human resource requirements were addressed effectively through Developing an integrated electronic human resource database to facilitate HR Planning, Reviewing existing and develop new HRM/D policies and guidelines, Developing Human Resource in the County Public Service, Developing human resource plans for the county, Exploiting research Technology and innovation and Enhancing capacity of Board members and the Secretariat staff.

Sign



Date 30<sup>th</sup> April 2026

### **Programs Undertaken**

The department has undertaken a range of strategic human resource initiatives aimed at strengthening workforce capacity, enhancing performance, and promoting effective governance across all county departments. A key achievement has been the recruitment of staff across critical positions, including audit staff, health personnel, and directors along with their deputies. This recruitment exercise has been instrumental in ensuring that all departments are adequately staffed with qualified professionals capable of delivering quality services to the public.

In addition, the department successfully prepared the Annual Performance Report for the 2023 financial year, providing a comprehensive account of departmental achievements, challenges, and progress toward strategic objectives. This report serves as a vital tool for accountability, planning, and continuous improvement, informing decision-making and guiding future interventions.

Another major milestone was the recruitment and subsequent deployment of County Chief Officers to various departments. This process ensured that leadership positions were filled by competent individuals, thereby strengthening departmental oversight, coordination, and execution of county priorities.

The department also undertook the validation of human resources policies, ensuring that guidelines governing recruitment, staff management, and organizational conduct are current, relevant, and aligned with best practices. In parallel, the development and implementation of a Performance Management Policy has provided a structured framework for monitoring, evaluating, and enhancing staff performance, thereby fostering accountability, productivity, and professional growth.

Through these coordinated efforts, the department has reinforced its commitment to building a capable, motivated, and well-managed workforce, which remains central to the county's overarching goal of delivering efficient, transparent, and high-quality public services.

### **Constraints and challenges in Budget Implementation.**

- Inadequate working space for staff.
- Insufficient Budgetary Allocation, hence limiting the scope for service delivery as most programs are underfunded.



- Insufficient workforce hence limiting the performance output per staff as most staff are overworked.

**Lessons Learnt**

- Need for early planning.
- Need for adequate Budgetary allocation.

**Lesson Learnt and Recommendations.**

- Timely disbursement of funds to departments to ensure programs run as per the timelines.
- Prudent use of allocated resources.
- Early Planning should be adhered to so as to ensure the intended purposes for funding is achieved.

**D. Strategic Objectives**

**CP 42: General Administration and Support Services**

To increase efficiency and effective logistical management

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.313,615,463** For the FY 2026/27, **Ksh.94,747,874** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.104,222,661** and **Ksh.114,644,928** respectively.

**E. Summary of the Programme Key Outputs, Performance Indicators and Targets**

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

## F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 42: General Administration and support services	CSP 42.1: Administrative support service	119,308,935	120,296,314	97,884,047	74,370,633	94,747,874	104,222,661	114,644,928
<b>Total Vote</b>		<b>119,308,935</b>	<b>120,296,314</b>	<b>97,884,047</b>	<b>74,370,633</b>	<b>94,747,874</b>	<b>104,222,661</b>	<b>114,644,928</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>119,308,935</b>	<b>120,296,314</b>	<b>97,884,047</b>	<b>74,370,633</b>	<b>94,747,874</b>	<b>104,222,661</b>	<b>114,644,928</b>
Compensation to Employees	30,431,963	25,961,726	29,563,226	29,563,226	39,261,139	43,187,253	47,505,978
Use of Goods and Services	75,110,972	66,340,762	64,020,821	36,545,244	50,802,927	55,883,220	61,471,542
Acquisition of Non-Financial Assets	13,766,000	27,993,826	4,300,000	8,262,163	4,683,808	5,152,189	5,667,408
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>119,308,935</b>	<b>120,296,314</b>	<b>97,884,047</b>	<b>74,370,633</b>	<b>94,747,874</b>	<b>104,222,661</b>	<b>114,644,928</b>

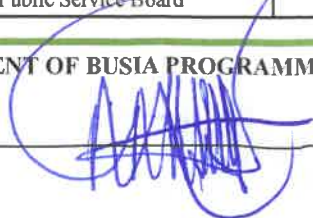
## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
County Public Service Board	CP 42: General Administration and support services	CSP 42.1: Administrative support service	119,308,935	120,296,314	97,884,047	74,370,633	94,747,874	104,222,661	114,644,928
		Compensation to Employees	30,431,963	25,961,726	29,563,226	29,563,226	39,261,139	43,187,253	47,505,978
		Use of Goods and Services	75,110,972	66,340,762	64,020,821	36,545,244	50,802,927	55,883,220	61,471,542
		Acquisition of Non-Financial Assets	13,766,000	27,993,826	4,300,000	8,262,163	4,683,808	5,152,189	5,667,408
		Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Vote</b>			<b>119,308,935</b>	<b>120,296,314</b>	<b>97,884,047</b>	<b>74,370,633</b>	<b>94,747,874</b>	<b>104,222,661</b>	<b>114,644,928</b>

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Chairperson-County Public Service Board	7	1	4,763,301	5,001,466	5,251,539
2	Member - County Public Service Board	8	5	18,396,471	19,316,295	20,282,109
3	Vice Chairperson- County Public Service Board	8	1	3,377,498	3,546,373	3,723,692
4	Secretary - County Public Service Board	9	1	3,433,305	3,604,970	3,785,219

Sign



Date 30<sup>th</sup> April 2026



NO.	Designation	Job Group	Staff no	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
5	Assistant Town Clerk	R	1	2,456,717	2,579,553	2,708,530
6	Senior Administrative Officer	L	1	1,531,524	1,608,100	1,688,505
7	Senior Secretary [1]	H	1	962,498	1,010,623	1,061,154
8	Senior Clerical Officer	G	1	1,070,473	1,123,997	1,180,196
9	Telephone Supervisor [2]	G	1	1,056,217	1,109,028	1,164,479
10	Clerical Officer [2]	F	2	921,354	967,422	1,015,793
	<b>Sub-Total</b>		<b>15</b>	<b>37,969,358</b>	<b>39,867,826</b>	<b>41,861,217</b>
	Temporary Employees			1,291,781	1,291,781	1,291,781
	<b>Grand Total</b>			<b>39,261,139</b>	<b>41,159,607</b>	<b>43,152,998</b>

### Itemized recurrent

13. County Public Service Board								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>	<b>25,961,726</b>	<b>29,563,226</b>	<b>29,563,226</b>	<b>39,261,139</b>	<b>43,187,253</b>	<b>47,505,978</b>
	2110100	Basic salary+ Permanent Employees	16,443,832	10,957,080	10,957,080	29,836,969	32,820,666	36,102,732
	2110101	Basic Salary civil services	16,443,832	10,957,080	10,957,080	29,836,969	32,820,666	36,102,732
	2110200	Basic Wages - Temporary Employees	1,174,346	1,174,346	1,174,346	1,291,781	1,420,959	1,563,055
	2110202	Casual Labour - Others	1,174,346	1,174,346	1,174,346	1,291,781	1,420,959	1,563,055
	2110300	Personal Allowance +Paid as Part of Salary	6,914,000	16,038,644	16,038,644	7,931,529	8,724,682	9,597,150
	2110301	House Allowance	4,458,000	2,412,000	2,412,000	4,973,426	5,470,769	6,017,845
	2110314	Transport Allowance	1,872,000	1,200,000	1,200,000	2,803,253	3,083,578	3,391,936
	2110315	Extraneous Allowance	-	8,168,317	8,168,317	-	-	-
	2110318	Non Practicing Allowance	-	-	-	-	-	-
	2110320	leave Allowance	104,000	4,258,327	3,778,327	154,850	170,335	187,369
	2110405	Telephone Allowance	480,000	-	480,000	-	-	-
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>1,429,548</b>	<b>1,393,156</b>	<b>1,393,156</b>	<b>200,860</b>	<b>220,946</b>	<b>243,041</b>
	2120103	Employer contribution to pension	1,052,541	1,021,449	1,021,449	200,860	220,946	243,041
	2120103	Housing Levy	377,007	371,707	371,707	-	-	-
		<b>Use of Goods and Services</b>	<b>66,340,762</b>	<b>64,020,821</b>	<b>36,545,244</b>	<b>50,802,927</b>	<b>55,883,220</b>	<b>61,471,542</b>
	2210100	Utilities Supplies and Services	1,097,000	650,000	350,110	754,154	829,569	912,526
	2210101	Electricity Expenses	897,000	400,000	200,000	543,322	597,654	657,420
	2210102	Water and Sewerage charges	200,000	250,000	150,110	210,832	231,915	255,107
	2210200	<b>Communication Supplies and Services</b>	<b>1,100,000</b>	<b>1,050,000</b>	<b>500,000</b>	<b>883,044</b>	<b>971,348</b>	<b>1,068,483</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000	500,000	300,000	562,214	618,435	680,279
	2210202	Internet Connections	300,000	350,000	-	110,000	121,000	133,100
	2210203	Courier and Postal Services	200,000	200,000	200,000	210,830	231,913	255,104
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>14,978,000</b>	<b>16,870,647</b>	<b>9,596,779</b>	<b>9,576,608</b>	<b>10,534,269</b>	<b>11,587,696</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,800,000	4,500,000	3,026,132	2,800,536	3,080,590	3,388,649
	2210302	Accommodation	4,178,000	5,300,000	2,500,000	2,525,536	2,778,090	3,055,899
	2210303	Daily Subsistence Allowances	6,000,000	7,070,647	4,070,647	4,250,536	4,675,590	5,143,149

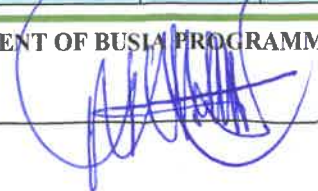
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Date 30<sup>th</sup> April 2026

13. County Public Service Board								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>		4,500,000	-	-	-	-
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		1,500,000	-	-	-	-
	2210402	Accommodation + Foreign		1,500,000	-	-	-	-
	2210403	Daily Subsistence Allowances		1,500,000	-	-	-	-
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	3,358,000	4,700,000	1,050,000	2,507,316	2,758,048	3,033,852
	2210502	Publishing and Printing Services	3,078,000	1,500,000	300,000	353,787	389,166	428,082
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	280,000	280,000	280,000	133,529	146,882	161,570
	2210504	Advertising awareness	-	2,920,000	470,000	2,020,000	2,222,300	2,444,200
	2210700	<b>Training Expenses</b>	8,000,000	6,000,000	5,400,000	6,799,993	7,479,992	8,227,992
	2210708	Trainer allowance	2,000,000	1,000,000	1,400,000	1,750,000	1,925,000	2,117,500
	2210710	Accommodation	4,000,000	3,000,000	3,500,000	2,732,146	3,005,361	3,305,897
	2210711	Tuition fees	2,000,000	2,000,000	500,000	2,317,847	2,549,632	2,804,595
	2210800	<b>Hospitality Supplies and Services</b>	9,970,424	9,700,174	4,828,144	4,442,442	4,886,686	5,375,355
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,045,174	6,500,174	2,828,144	2,224,388	2,446,827	2,691,509
	2210802	Board, committees, conferences & seminars	5,925,250	3,200,000	2,000,000	2,218,054	2,439,859	2,683,845
	2211100	<b>Office and General Supplies and Services</b>	9,791,540	7,070,000	1,744,754	4,178,325	4,596,158	5,055,773
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	6,345,000	3,200,000	686,989	2,665,408	2,931,949	3,225,144
	2211102	Supplies and Accessories for Computers and Printers	1,200,000	2,000,000	687,765	1,012,917	1,114,209	1,225,630
	2211103	Sanitary and cleaning materials,	2,246,540	1,870,000	370,000	500,000	550,000	605,000
	2211200	<b>Fuel Oil and Lubricants</b>	3,000,000	3,580,000	1,980,145	2,200,000	2,420,000	2,662,000
	2211201	Refined Fuels and Lubricants for Transport	3,000,000	3,580,000	1,980,145	2,200,000	2,420,000	2,662,000
	2211300	<b>Other Operating Expenses</b>	9,911,798	7,400,000	9,745,000	15,065,011	16,571,512	18,228,663
	2211305	Contracted Cleaning Services	1,035,890	1,500,000	800,000	736,479	810,127	891,140
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	678,908	1,800,000	500,000	1,043,322	1,147,654	1,262,420
	2211310	Contracted Professional Services			7,445,000		-	-
	2211399	General Office Administration	-	2,000,000	1,000,000	2,000,000	2,200,000	2,420,000
	2211399	Policy documents	4,697,000	-	-	2,000,000	2,200,000	2,420,000
	2211399	Strategic plan and ISO Documentation	1,500,000	-	-	2,400,000	2,640,000	2,904,000
	2211399	Digitization of personal numbers	-	-	-	-	-	-
	2211399	Review of Strategic plan	-	2,100,000	-	-	-	-
	2211399	Acquisition of online job application system	-	-	-	5,000,000	5,500,000	6,050,000
	2211399	Performance Management	2,000,000	-	-	1,885,210	2,073,731	2,281,104
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	3,789,000	2,000,000	655,312	3,700,000	4,070,000	4,477,000
	2220101	Maintenance Expenses + Motor Vehicles	3,789,000	2,000,000	655,312	3,700,000	4,070,000	4,477,000

Sign



Date 30<sup>th</sup> April 2026

13. County Public Service Board								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220200	Routine Maintenance + Other Assets	1,345,000	500,000	695,000	696,034	765,637	842,201
	2220202	Maintenance of Office Furniture and Equipment	1,345,000	500,000	695,000	696,034	765,637	842,201
		Acquisition of Non-Financial Assets	27,993,826	4,300,000	8,262,163	4,683,808	5,152,189	5,667,408
	3110700	Purchase of Vehicles and Other Transport Equipment	16,162,308	-	6,162,308	-	-	-
	3110701	Purchase of motor vehicle	16,162,308	-	6,162,308	-	-	-
	3111000	Purchase of Office Furniture and General Equipment	11,831,518	4,300,000	2,099,855	4,683,808	5,152,189	5,667,408
	3111001	Purchase of Office Furniture and Fittings	7,079,000	1,500,000	2,099,855	1,194,706	1,314,177	1,445,594
	3111002	Purchase of Computers, Printers and other IT Equipment	2,170,417	1,600,000	-	1,541,401	1,695,541	1,865,095
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	-	-	-	210,829	231,912	255,103
	3111004	Purchase of Exchanges and other Communications Equipment	1,895,101	500,000	-	1,104,381	1,214,819	1,336,301
	3111005	Purchase of Photocopiers	687,000	700,000	-	632,491	695,740	765,314
		Gross Expenditure ... Kshs..	120,296,314	97,884,047	74,370,633	94,747,874	104,222,661	114,644,928
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	25,961,726	29,563,226	29,563,226	39,261,139	43,187,253	47,505,978
		Use of Goods and Services	66,340,762	64,020,821	36,545,244	50,802,927	55,883,220	61,471,542
		Acquisition of Non-Financial Assets	27,993,826	4,300,000	8,262,163	4,683,808	5,152,189	5,667,408
		Total Recurrent Expenditure	120,296,314	97,884,047	74,370,633	94,747,874	104,222,661	114,644,928

Sign



Date 30<sup>th</sup> April 2026

## 14. Governorship

### A. Vision

To be an institution of honour and excellence for a democratic and prosperous County.

### B. Mission

To provide timely and quality services to the residents of Busia County through efficient utilization of resources.

The Governorship comprises of the office of the Governor, Deputy Governor and the County Secretary.

### C. Performance Overview and Rationale Funding

#### Brief Description of Mandate

The Office of the Governor is an administrative office **Mandated** to spearhead policy formulation; promotion of the rule of law to enhance order; resource mobilization; coordination and supervision of effective and efficient public service delivery; swift response to critical community needs during disaster occurrences; publicity and branding. The office of the Governor has two Directorates, namely, Disaster Management and Service Delivery.

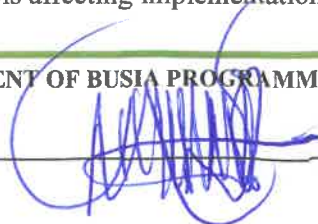
#### Key Achievements

The Directorate of Disaster Management installed 10 high-mast lightning arrestors in disaster-prone areas, strengthened fire compliance inspections, rehabilitated the Southern Dyke in collaboration with the National Government, completed Phase I of the Disaster Management Centre at Funyula and coordinated relief support to disaster-affected communities. The Disaster Risk Management Policy was finalized and approved by Cabinet.

The Directorate of Service Delivery developed a county-wide project tracking dashboard in collaboration with KDSP, enhancing transparency, citizen feedback, and monitoring of project implementation.

#### Constraints and challenges in Budget Implementation.

- Delay in validation and approval of disaster management policy
- Inadequate resources allocated to unanticipated catastrophes
- Delayed and long procurement process
- Budget controls affecting implementation of programs and projects at lump sum



## Lesson Learnt and Recommendations.

- Need to approve disaster management policy
- The County should support the department with resources to help plan and mitigate unforeseen calamities

## D. Strategic Objectives

### CP 43: General Administration and Support Services

To facilitate the coordination of programs within the department

### CP 44: Disaster Risk Management

To improve on disaster risk reduction and public safety

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.1,252,015,831**. For the FY 2026/27, **Ksh.378,750,996** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.416,626,096** and **Ksh.456,638,739** respectively.

## E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026/2027	FY 2027 /2028	FY 2028 /2029
General Administration and support services	Administrative support service	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Disaster Risk Management	Disaster Preparedness	To strengthen disaster preparedness, mitigation and response	Improved awareness, resilience and adaptive capacity to disasters	Reduced number of disaster incidences	No. of Lightening arrestors installed	2	2	2	2
				Timely response to disaster occurrences	No. of disaster management centre constructed	1	1	1	1
					No. of disaster occurrences mitigated	10	15	20	25

Sign



Date 30<sup>th</sup> April 2026

## F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
CP 43: General Administration and support services	CSP 43.1: Administrative support service	296,330,901	374,048,916	352,930,391	353,731,177	347,481,286	382,229,415	418,802,390
CP 44: Disaster Risk Management	CSP 44.1: Disaster preparedness	28,000,000	26,449,055	28,000,000	16,730,290	31,269,710	34,396,681	37,836,349
<b>Total Vote</b>		<b>324,330,901</b>	<b>400,497,971</b>	<b>380,930,391</b>	<b>370,461,467</b>	<b>378,750,996</b>	<b>416,626,096</b>	<b>456,638,739</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025 Kshs..	FY 2024/2025 Kshs..	FY 2025/2026 Kshs..	FY 2025/2026 Kshs..	FY 2026/2027 Kshs..	FY 2027/2028 Kshs..	FY 2028/2029 Kshs..
<b>Current Expenditure</b>	<b>296,330,901</b>	<b>374,048,916</b>	<b>352,930,391</b>	<b>353,731,177</b>	<b>347,481,286</b>	<b>382,229,415</b>	<b>418,802,390</b>
Compensation to Employees	100,201,991	173,324,779	185,239,695	187,239,695	194,456,508	213,902,159	235,292,375
Use of Goods and Services	162,803,838	146,776,848	149,391,459	124,981,827	132,378,488	145,616,337	158,528,005
Acquisition of Non-Financial Assets	21,309,472	41,936,294	8,291,527	38,412,981	10,642,871	11,707,158	12,877,874
Grants, transfers and subsidies	12,015,600	12,010,995	10,007,710	3,096,674	10,003,419	11,003,761	12,104,137
<b>Capital Expenditure</b>	<b>28,000,000</b>	<b>26,449,055</b>	<b>28,000,000</b>	<b>16,730,290</b>	<b>31,269,710</b>	<b>34,396,681</b>	<b>37,836,349</b>
Acquisition of Non-Financial Assets	28,000,000	26,449,055	28,000,000	16,730,290	31,269,710	34,396,681	37,836,349
<b>Total Expenditure</b>	<b>324,330,901</b>	<b>400,497,971</b>	<b>380,930,391</b>	<b>370,461,467</b>	<b>378,750,996</b>	<b>416,626,096</b>	<b>456,638,739</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 43: General Administration and support services	CSP 43.1: Administrative support service	296,330,901	374,048,916	352,930,391	353,731,177	347,481,286	382,229,415	418,802,390
	Compensation to Employees	100,201,991	173,324,779	185,239,695	187,239,695	194,456,508	213,902,159	235,292,375
	Use of Goods and Services	162,803,838	146,776,848	149,391,459	124,981,827	132,378,488	145,616,337	158,528,005
	Acquisition of Non-Financial Assets	21,309,472	41,936,294	8,291,527	38,412,981	10,642,871	11,707,158	12,877,874
	Grants, transfers and subsidies	12,015,600	12,010,995	10,007,710	3,096,674	10,003,419	11,003,761	12,104,137
CP 44: Disaster Risk Management	CSP 44.1: Disaster preparedness	28,000,000	26,449,055	28,000,000	16,730,290	31,269,710	34,396,681	37,836,349
	Acquisition of Non-Financial Assets	28,000,000	26,449,055	28,000,000	16,730,290	31,269,710	34,396,681	37,836,349
<b>Total Vote</b>		<b>324,330,901</b>	<b>400,497,971</b>	<b>380,930,391</b>	<b>370,461,467</b>	<b>378,750,996</b>	<b>416,626,096</b>	<b>456,638,739</b>

Sign



Date 30<sup>th</sup> April 2026

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

No	Designation	Job Group	No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	County Governor	S	1	11,845,833	12,438,125	13,060,031
2	Deputy County Governor	S	1	8,087,104	8,491,459	8,916,032
3	County Secretary	S	1	5,126,365	5,382,683	5,651,817
4	Deputy County Secretary	S	1	2,916,380	3,062,199	3,215,309
5	County Chief Officer	S	1	2,916,380	3,062,199	3,215,309
6	Chief of Staff	S	1	2,916,380	3,062,199	3,215,309
7	Economic Advisor	R	1	2,069,440	2,172,912	2,281,558
8	Director- Service Delivery	R	1	2,428,686	2,550,120	2,677,626
9	Director of Administration	R	1	2,069,440	2,172,912	2,281,558
10	Director- Disaster Management	R	1	2,342,616	2,459,747	2,582,734
11	Advisor - Political Affairs	R	1	2,428,686	2,550,120	2,677,626
12	Advisor - Economic Affairs	R	1	2,428,686	2,550,120	2,677,626
13	Deputy Director - Disaster Management	Q	1	1,940,311	2,037,327	2,139,193
14	Principal Administrator	N	2	2,262,196	2,375,306	2,494,071
15	Principal Protocol Officer	N	1	1,061,394	1,114,464	1,170,187
16	Senior Administrative Officer	M	4	4,222,692	4,433,827	4,655,518
17	Security Officer	M	1	947,121	994,477	1,044,201
18	Personal Assistant	M	1	1,069,643	1,123,125	1,179,281
19	Personal Aid	M	1	947,121	994,477	1,044,201
20	Chief liaison Officer	M	5	5,571,791	5,850,381	6,142,900
21	Personal Assistant (County)	M	1	1,139,122	1,196,078	1,255,882
22	Senior Publication Officer	L	1	845,697	887,982	932,381
23	Senior ICT Officer	L	1	956,881	1,004,725	1,054,961
24	Administrative Officer [1]	L	5	5,761,182	6,049,241	6,351,703
25	Senior Public Communications Officer	L	3	2,870,642	3,014,174	3,164,883
26	Office Administrator I	K	1	690,039	724,541	760,768
27	ICT Officer	K	2	1,582,030	1,661,132	1,744,188
28	Administrative Officer [2]	K	20	10,119,060	10,625,013	11,156,264
29	Public Relations and Liaison Assistant I	J	12	7,109,312	7,464,778	7,838,016
30	Public Relations and Liaison Assistant I	J	5	3,156,893	3,314,738	3,480,475
31	Office Messenger	J	1	313,198	328,858	345,301
32	ICT Officer [2]	J	1	613,255	643,918	676,114
33	ICT Assistant [2]	J	1	612,525	643,151	675,309
34	Driver I	J	1	675,955	709,753	745,240
35	Communication Officer III (Editor/Camera)	J	1	662,525	695,651	730,434
36	Chief liaison Officer	J	1	642,237	674,349	708,066
37	Administrative Officer [3]	J	18	12,677,114	13,310,970	13,976,518
38	Security Officer	H	1	446,495	468,820	492,261
39	Public Relations and Liaison Assistant II	H	12	8,748,476	9,185,900	9,645,195
40	Communication Officer III (Editor/Sound Tech)	H	1	530,284	556,798	584,638
41	Communication Officer III (Editor/Camera)	H	1	530,284	556,798	584,638
42	Communication Officer III	H	1	502,635	527,767	554,155
43	Administrative Assistant	H	14	10,917,742	11,463,629	12,036,811
44	Senior Clerical Officer	G	1	792,679	832,313	873,929
45	Public Relations and Liaison Assistant III	G	15	6,241,618	6,553,699	6,881,384
46	Driver [2]	F	2	1,148,565	1,205,993	1,266,293
47	Cook [2]	F	2	1,137,525	1,194,401	1,254,121
48	Clerical Officer [1]	F	1	792,679	832,313	873,929
49	Administration Officer III	F	1	678,972	712,921	748,567
50	Administration Officer [3]	F	1	696,644	731,476	768,050
51	Support Staff (3)	E	1	552,423	580,044	609,046
52	Security Officer	E	1	513,198	538,858	565,801
53	Receptionist	E	1	506,962	532,310	558,926
54	Office Messenger	E	1	509,688	535,172	561,931
55	Fireman (3)	E	2	1,457,698	1,530,583	1,607,112

Sign



Date 30<sup>th</sup> April 2026

No	Designation	Job Group	No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
56	Driver [2]	E	7	2,221,114	2,332,170	2,448,778
57	Cook [3]	E	2	702,929	738,075	774,979
58	Clerical Officer [2]	E	1	696,511	731,337	767,903
59	Cleaning Supervisor [2]	E	5	2,546,148	2,673,455	2,807,128
60	Support staff III	D	1	432,464	454,087	476,792
61	Senior Support Staff	D	2	1,099,760	1,154,748	1,212,485
62	Security Officer	D	22	13,051,748	13,704,335	14,389,552
63	Office Messenger	D	1	457,260	480,123	504,129
64	Gardener	D	1	340,263	357,276	375,140
65	Fireman (3)	D	2	664,928	698,174	733,083
66	Driver [3]	D	1	448,813	471,254	494,816
67	Cleaning Supervisor [3]	D	16	9,847,258	10,339,621	10,856,602
	<b>Sub-Total</b>		<b>223</b>	<b>185,239,695</b>	<b>194,501,680</b>	<b>204,226,637</b>
	Temporary Employees			9,216,813	9,216,813	9,216,813
	<b>Grand Total</b>			<b>194,456,508</b>	<b>203,718,493</b>	<b>213,443,577</b>

### Itemized recurrent

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES FY 2024/2025	BUDGET ESTIMATES FY 2025/2026	REVISED BUDGET ESTIMATES FY 2025/2026	BUDGET ESTIMATES FY 2026/2027	PROJECTED BUDGET ESTIMATES	
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
Office of the Governor		Compensation to Employees	173,324,779	185,239,695	187,239,695	194,456,508	213,902,159	235,292,375
	2110100	Basic salary+ Permanent Employees	104,345,216	121,662,376	123,662,376	131,180,350	144,298,385	158,728,224
	2110101	Basic Salary civil services	104,345,216	121,662,376	123,662,376	131,180,350	144,298,385	158,728,224
	2110200	Basic Wages - Temporary Employees	7,700,000	7,700,000	7,700,000	9,216,813	10,138,494	11,152,344
	2110202	Casual Labour - Others	7,700,000	7,700,000	7,700,000	9,216,813	10,138,494	11,152,344
	2110300	Personal Allowance +Paid as Part of Salary	43,695,476	37,288,146	37,288,146	36,011,876	39,613,064	43,574,370
	2110301	House Allowance	25,079,398	16,882,458	16,882,458	16,479,818	18,127,800	19,940,580
	2110309	Special Duty Allowance	53,111	-	60,000	63,900	70,290	77,319
	2110314	Transport Allowance	17,260,173	10,604,534	10,544,534	10,029,929	11,032,922	12,136,214
	2110315	extraneous	-	6,744,256	6,744,256	6,182,633	6,800,896	7,480,986
	2110320	Leave Allowance	1,302,794	3,056,898	3,056,898	3,255,596	3,581,156	3,939,271
	2120100	Employer Contributions to Compulsory National Social Security Schemes	17,584,087	18,589,173	18,589,173	18,047,469	19,852,216	21,837,437
	2120103	pension	15,420,131	11,786,705	11,786,705	11,602,841	12,763,125	14,039,438
	2120103	Housing Levy	2,163,956	6,802,468	6,802,468	6,444,628	7,089,091	7,798,000
		Use of Goods and Services	72,089,968	65,739,737	52,885,782	58,677,538	64,545,292	69,349,855
	2210100	Utilities Supplies and Services	645,059	433,932	433,932	392,839	432,123	475,335
	2210101	Electricity Expenses	401,584	294,044	294,044	266,198	292,818	322,100
	2210102	Water and Sewerage charges	243,475	139,888	139,888	126,641	139,305	153,236
	2210200	Communication Supplies and Services	478,822	84,477	84,477	76,477	84,125	92,537
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	292,179	-	-	-	-	-
	2210203	Courier and Postal Services	186,643	84,477	84,477	76,477	84,125	92,537
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	12,852,816	13,444,736	7,444,736	10,739,719	11,813,691	12,995,060
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,965,684	5,462,282	2,362,282	3,138,574	3,452,431	3,797,675

Sign



Date 30<sup>th</sup> April 2026



14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210302	Accommodation +domestic	2,461,566	3,570,027	2,070,027	2,873,995	3,161,395	3,477,534
	2210303	Daily Subsistence Allowances	4,425,566	4,412,427	3,012,427	4,727,150	5,199,865	5,719,852
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>8,338,000</b>	<b>8,422,050</b>	<b>5,722,050</b>	<b>6,180,172</b>	<b>6,798,189</b>	<b>7,478,008</b>
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,268,000	5,428,800	3,428,800	4,104,093	4,514,502	4,965,953
	2210402	Accommodation +foreign	-	-	-	-	-	-
	2210403	Daily Subsistence Allowances	3,070,000	2,993,250	2,293,250	2,076,079	2,283,687	2,512,056
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>2,164,386</b>	<b>1,574,026</b>	<b>593,144</b>	<b>536,973</b>	<b>590,670</b>	<b>649,737</b>
	2210502	Publishing and Printing Services	362,785	353,715	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	228,333	222,625	222,625	201,542	221,696	243,866
	2210504	Advertising awareness	1,186,430	620,519	370,519	335,431	368,974	405,872
	2210505	Trade shows	386,838	377,167	-	-	-	-
	<b>2210600</b>	<b>Rentals of Produced Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210603	Rents and Rates + Non-Residential	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>3,080,038</b>	<b>3,685,537</b>	<b>3,685,537</b>	<b>3,336,516</b>	<b>3,670,168</b>	<b>2,387,219</b>
	2210701	Travel Allowance	1,550,000	1,706,250	1,506,250	1,363,608	1,499,969	
	2210710	Accommodation	1,161,745	1,425,201	1,925,201	1,742,884	1,917,172	2,108,890
	2210711	Tuition fees	368,293	554,086	254,086	230,024	253,026	278,329
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>7,267,368</b>	<b>8,378,412</b>	<b>9,126,444</b>	<b>11,262,209</b>	<b>12,388,430</b>	<b>13,627,273</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,978,301	5,659,072	5,804,597	6,254,941	6,880,435	7,568,479
	2210802	Board, committees, conferences & seminars-stakeholder engagement	1,289,067	2,719,340	3,321,847	5,007,268	5,507,995	6,058,794
	<b>2211000</b>	<b>Specialised Materials and Supplies</b>	<b>822,229</b>	<b>1,090,173</b>	<b>821,810</b>	<b>1,243,985</b>	<b>1,368,384</b>	<b>1,505,222</b>
	2211016	Purchase of Uniforms and Clothing + Staff	822,229	1,090,173	821,810	1,243,985	1,368,384	1,505,222
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>6,869,572</b>	<b>3,234,032</b>	<b>4,037,882</b>	<b>3,155,495</b>	<b>3,471,045</b>	<b>3,818,149</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	4,751,848	2,422,955	2,926,805	2,149,637	2,364,601	2,601,061
	2211103	Sanitary and cleaning materials,	2,117,724	811,077	1,111,077	1,005,858	1,106,444	1,217,088
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>4,255,032</b>	<b>2,783,656</b>	<b>2,783,656</b>	<b>3,020,044</b>	<b>3,322,048</b>	<b>3,654,253</b>
	2211201	Refined Fuels and Lubricants for Transport	4,255,032	2,783,656	2,783,656	3,020,044	3,322,048	3,654,253
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>18,580,998</b>	<b>19,695,407</b>	<b>16,448,875</b>	<b>16,191,167</b>	<b>17,810,284</b>	<b>19,591,312</b>
	2211305	Contracted Guards and Cleaning Services	1,208,299	-	-	-	-	-
	2211306	Contribution to Council of Governors	2,220,000	2,262,000	2,000,000	2,010,600	2,211,660	2,432,826
	2211306	Lake Region Economic Bloc-LREB	1,000,000	1,004,250	1,004,250	1,009,148	1,110,063	1,221,069
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	852,179	1,220,875	720,875	652,608	717,869	789,656
	2211306	Devolution Conference	10,000,000	10,042,500	10,042,500	10,091,475	11,100,623	12,210,685
	2211399	Capacity Building-inc Menstrual Hygiene	-	-	-	-	-	-

Sign



Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211399	Public Participation - wards	300,000	2,681,250	2,681,250	2,427,336	2,670,070	2,937,077
	2211399	Stakeholder engagement	3,000,520	2,484,532	-	-	-	-
	2211399	Policy Development- Disaster risk management and Development Policy	-	-	-	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>4,235,648</b>	<b>2,764,757</b>	<b>1,703,239</b>	-	-	-
	2220101	Maintenance Expenses + Motor Vehicles	4,235,648	2,764,757	1,703,239	-	-	-
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>2,500,000</b>	<b>148,542</b>	-	<b>2,541,942</b>	<b>2,796,136</b>	<b>3,075,750</b>
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	2,500,000	-	-	2,541,942	2,796,136	3,075,750
	2220210	Maintenance of Computers, Software, and Networks	-	148,542	-	-	-	-
	2610000	Grants and Other Transfers	-	-	-	-	-	-
	<b>2610100</b>	<b>Grants and Other transfers</b>	-	-	-	-	-	-
	2610101	Special Programmes	-	-	-	-	-	-
	<b>2640200</b>	<b>Emergency Relief and Refugee Assistance</b>	-	-	-	-	-	-
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	-	-	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>30,769,991</b>	<b>2,450,379</b>	<b>32,228,561</b>	<b>6,544,016</b>	<b>7,198,418</b>	<b>7,918,259</b>
	<b>3110700</b>	<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>25,000,000</b>	-	<b>25,000,000</b>	-	-	-
	3110701	Purchase of Motor Vehicle	25,000,000	-	25,000,000	-	-	-
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>5,769,991</b>	<b>2,450,379</b>	<b>7,228,561</b>	<b>6,544,016</b>	<b>7,198,418</b>	<b>7,918,259</b>
	3111001	Purchase of Office Furniture and Fittings	3,879,917	888,352	5,219,176	4,724,920	5,197,412	5,717,153
	3111002	Purchase of Computers, Printers and other IT Equipment	1,476,438	1,562,027	2,009,385	1,819,096	2,001,006	2,201,106
	3111003	Purchase of Air conditioners, Fans and Heating Appliances	162,836	-	-	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment-IP Address system	-	-	-	-	-	-
	3111005	Purchase of Photocopiers	250,800	-	-	-	-	-
	<b>3111100</b>	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	-	-	-	-	-	-
	3111106	Purchase fire fighting equipment	-	-	-	-	-	-
	3111112	Purchase of Software	-	-	-	-	-	-
		<b>Sub Total ... Kshs..</b>	<b>276,184,738</b>	<b>253,429,811</b>	<b>272,354,038</b>	<b>259,678,062</b>	<b>285,645,868</b>	<b>312,560,489</b>
	<b>Disaster Management</b>	<b>Use of Goods and Services</b>	<b>9,015,267</b>	<b>5,543,810</b>	<b>3,746,833</b>	<b>5,324,508</b>	<b>3,324,508</b>	<b>3,656,959</b>
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,124,055	998,454	698,454	632,310	695,541	765,095
	2210301	Travel	385,615	375,975	275,975	249,840	274,824	302,306
	2210302	Accommodation	252,785	246,465	146,465	132,595	145,855	160,440
	2210303	Subsistence	485,655	376,014	276,014	249,875	274,863	302,349

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Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210500	Printing , Advertising and Information Supplies and Services	-	-	-	-	-	-
	2210502	Publishing & Printing	-	-	-	-	-	-
	2210700	Training Expenses	709,720	496,977	-	-	-	-
	2210708	Trainer allowance	252,325	148,517	-	-	-	-
	2210710	Accommodation	268,945	164,721	-	-	-	-
	2210711	Tuition fees	188,450	183,739	-	-	-	-
	2210800	Hospitality Supplies and Services	565,230	648,599	1,048,599	881,797	969,977	1,066,974
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	565,230	648,599	1,048,599	449,297	494,227	543,649
	2210802	Board, committees, conferences & seminars	-	-	-	432,500	475,750	523,325
	2211100	Office and General Supplies and Services	332,565	588,175	388,175	351,415	386,557	425,212
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	332,565	588,175	388,175	351,415	386,557	425,212
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	2211200	Fuel Oil and Lubricants	1,438,452	1,402,491	1,002,491	407,555	448,311	493,142
	2211201	Refined Fuels and Lubricants for Transport	1,438,452	1,402,491	1,002,491	407,555	448,311	493,142
	2211300	Other Operating Expenses	3,000,000	-	-	-	-	-
	2211310	Development of Disaster Risk Management Policy	3,000,000	-	-	-	-	-
	2220200	Routine Maintenance + Other Assets	1,845,245	1,409,114	609,114	1,051,431	1,156,574	1,272,232
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	1,845,245	1,409,114	609,114	1,051,431	1,156,574	1,272,232
	2220210	Maintenance of Computers, Software, and Networks	-	-	-	-	-	-
	2610000	Grants and Other Transfers	12,010,995	10,007,710	3,096,674	10,003,419	11,003,761	12,104,137
	2610100	Grants and Other transfers	12,010,995	10,007,710	3,096,674	10,003,419	11,003,761	12,104,137
	2610101	Special Programmes	12,010,995	10,007,710	3,096,674	10,003,419	11,003,761	12,104,137
	2640200	Emergency Relief and Refugee Assistance	-	-	-	-	-	-
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	-	-	-	-	-	-
		Acquisition of Non-Financial Assets	3,071,162	2,487,383	2,397,000	670,004	737,004	810,705
	3111000	Purchase of Office Furniture and General Equipment	656,600	1,010,685	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	320,150	409,646	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	336,450	328,039	-	-	-	-
	3111005	Purchase of Photocopiers	-	273,000	-	-	-	-
	3111100	Purchase of Specialised Plant, Equipment and Machinery	2,414,562	1,476,698	2,397,000	670,004	737,004	810,705
	3111106	Purchase fire fighting equipment	2,414,562	1,476,698	2,397,000	670,004	737,004	810,705
	3111112	Purchase of Software	-	-	-	-	-	-
		Sub Total ... Kshs..	24,097,424	18,038,903	9,240,507	13,997,931	15,397,724	16,937,497
Security and Enforcement	2210000	Use of Goods and Services	264,000	-	-	-	-	-

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Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2220200	<b>Routine Maintenance + Other Assets</b>	264,000	-	-	-	-	-
	2220202	Maintenance of Office Furniture and Equipment	264,000	-	-	-	-	-
		Sub Total	264,000	-	-	-	-	-
<b>Office of the Deputy Governor</b>		<b>Use of Goods and Services</b>	28,903,032	34,465,805	29,511,364	28,716,525	31,588,178	34,746,995
	2210200	<b>Communication Supplies and Services</b>	245,914	337,266	180,418	163,332	179,665	197,632
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	185,044	180,418	180,418	163,332	179,665	197,632
	2210203	Courier and Postal Services	60,870	156,848	-	-	-	-
	2210299	Public communication / outreach	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	4,014,182	4,813,640	4,174,023	4,778,742	5,256,616	5,782,278
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,318,231	1,772,775	1,272,775	1,552,243	1,707,467	1,878,214
	2210302	Accommodation +domestic	513,849	988,503	1,348,886	1,221,146	1,343,261	1,477,587
	2210303	Daily Subsistence Allowances	2,182,102	2,052,362	1,552,362	2,005,353	2,205,888	2,426,477
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	3,615,000	3,817,125	3,817,125	3,455,643	3,801,207	4,181,328
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,285,000	1,447,875	1,447,875	2,369,962	2,606,958	2,867,654
	2210402	Accommodation +foreign	1,100,090	1,170,000	1,170,000	-	-	-
	2210403	Daily Subsistence Allowances	1,230,000	1,199,250	1,199,250	1,085,681	1,194,249	1,313,674
	2210500	<b>Printing , Advertising and Information Supplies and Services</b>	433,143	834,514	175,631	158,999	174,899	192,389
	2210502	Publishing and Printing Services	253,009	246,684	-	-	-	-
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,134	175,631	175,631	158,999	174,899	192,389
	2210504	advertising awareness and branding	-	243,750	-	-	-	-
	2210505	Trade shows	-	168,449	-	-	-	-
	2210600	Rentals of Produced Assets	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	Training Expenses	705,422	785,286	785,286	710,919	782,011	860,212
	2210708	Trainer allowance	231,708	323,415	323,415	292,788	322,067	354,273
	2210710	Accommodation	312,768	304,949	304,949	276,070	303,677	334,045
	2210711	Tuition fees	160,946	156,922	156,922	142,061	156,267	171,894
	2210800	<b>Hospitality Supplies and Services</b>	4,030,116	3,393,113	10,482,473	10,778,972	11,856,869	13,042,556
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,761,304	2,156,021	1,656,021	2,499,196	2,749,116	3,024,027
	2210802	Board, committees, conferences & seminars	1,268,812	1,237,092	8,826,452	8,279,776	9,107,754	10,018,529
	2211000	Specialised Materials and Supplies	535,450	756,702	319,564	-	-	-
	2211009	Education and Library Supplies	-	137,138	-	-	-	-
	2211016	Purchase of Uniforms and Clothing + Staff	535,450	619,564	319,564	-	-	-
	2211100	<b>Office and General Supplies and Services</b>	2,506,777	2,639,107	4,943,227	4,475,104	4,922,614	5,414,876

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Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,505,422	1,857,786	4,411,069	3,993,341	4,392,675	4,831,943
	2211102	Supplies and Accessories for Computers and Printers	355,552	249,163	-	-	-	-
	2211103	Sanitary and cleaning materials,	645,803	532,158	532,158	481,763	529,939	582,933
	2211200	<b>Fuel Oil and Lubricants</b>	<b>865,450</b>	<b>1,428,814</b>	<b>1,428,814</b>	<b>1,293,505</b>	<b>1,422,856</b>	<b>1,565,141</b>
	2211201	Refined Fuels and Lubricants for Transport	865,450	1,428,814	1,428,814	1,293,505	1,422,856	1,565,141
	2211300	<b>Other Operating Expenses</b>	<b>10,371,800</b>	<b>13,497,455</b>	<b>1,248,095</b>	<b>1,129,901</b>	<b>1,242,891</b>	<b>1,367,180</b>
	2211305	Contracted Guards and Cleaning Services	1,310,150	1,277,396	777,396	703,777	774,155	851,570
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	382,768	470,699	470,699	426,124	468,736	515,610
	2211399	Project supervision and follow ups	4,248,882	6,118,910	-	-	-	-
	2211399	Other Operating Expenses	-	-	-	-	-	-
	2211399	Publicity	410,000	497,250	-	-	-	-
	2211399	Stakeholder engagement	4,020,000	5,073,200	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>842,265</b>	<b>1,893,708</b>	<b>1,593,708</b>	<b>1,442,784</b>	<b>1,587,062</b>	<b>1,745,769</b>
	2220101	Maintenance Expenses + Motor Vehicles	842,265	1,893,708	1,593,708	1,442,784	1,587,062	1,745,769
	2220200	<b>Routine Maintenance + Other Assets</b>	<b>737,513</b>	<b>329,075</b>	<b>363,000</b>	<b>328,624</b>	<b>361,486</b>	<b>397,635</b>
	2220202	Maintenance of Office Furniture and Equipment	363,598	159,508	363,000	328,624	361,486	397,635
	2220210	Maintenance of Computers, Software, and Networks	373,915	169,567	-	-	-	-
	2610100	<b>Grants and Other transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2610101	Special Programmes	-	-	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>985,652</b>	<b>571,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111000	Purchase of Office Furniture and General Equipment	985,652	571,011	-	-	-	-
	3111001	Purchase of Office Furniture and Fittings	985,652	571,011	-	-	-	-
		<b>Sub Total</b>	<b>29,888,684</b>	<b>35,036,816</b>	<b>29,511,364</b>	<b>28,716,525</b>	<b>31,588,178</b>	<b>34,746,995</b>
Office of the County Secretary		<b>Use of Goods and Services</b>	<b>26,703,185</b>	<b>30,908,015</b>	<b>27,055,660</b>	<b>25,993,501</b>	<b>28,592,851</b>	<b>31,452,136</b>
	2210200	<b>Communication Supplies and Services</b>	<b>292,608</b>	<b>285,293</b>	<b>285,293</b>	<b>258,276</b>	<b>284,104</b>	<b>312,514</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	121,738	118,695	118,695	107,455	118,201	130,021
	2210203	Courier and Postal Services	170,870	166,598	166,598	150,821	165,903	182,493
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>10,472,641</b>	<b>7,588,411</b>	<b>6,956,611</b>	<b>6,297,821</b>	<b>6,927,603</b>	<b>7,620,363</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,785,109	4,727,981	4,096,181	3,708,273	4,079,100	4,487,010
	2210302	Accommodation +domestic	2,939,403	1,058,504	1,058,504	958,264	1,054,090	1,159,499
	2210303	Daily Subsistence Allowances	3,748,129	1,801,926	1,801,926	1,631,284	1,794,412	1,973,854

Sign



Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210400	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	2,552,381	5,046,071	3,546,071	3,210,258	3,531,284	3,884,412
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,377,381	3,412,946	2,412,946	2,184,440	2,402,884	2,643,172
	2210402	Accommodation +foreign	1,175,000	1,633,125	1,133,125	1,025,818	1,128,400	1,241,240
	2210500	<b>Printing, Advertising and Information Supplies and Services</b>	524,414	1,291,304	1,989,624	1,801,206	1,981,327	2,179,459
	2210502	Publishing and Printing Services	247,322	728,639	728,639	659,637	725,601	798,161
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	173,617	169,277	169,277	153,246	168,571	185,428
	2210504	advertising awareness	103,475	393,388	1,091,708	988,323	1,087,155	1,195,871
	2210505	Trade shows	-	-	-	-	-	-
	2210600	<b>Rentals of Produced Assets</b>	-	-	-	-	-	-
	2210604	Hire of Transport	-	-	-	-	-	-
	2210700	<b>Training Expenses</b>	1,530,000	1,004,250	1,004,250	909,158	1,000,074	1,100,081
	2210701	travelling allowance	1,530,000	1,004,250	1,004,250	909,158	1,000,074	1,100,081
	2210800	<b>Hospitality Supplies and Services</b>	3,090,000	4,707,750	3,207,750	3,903,976	4,294,374	4,723,811
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,090,000	3,207,750	2,207,750	1,998,676	2,198,544	2,418,398
	2210802	Board, committees, conferences & seminars	-	1,500,000	1,000,000	1,905,300	2,095,830	2,305,413
	2211100	<b>Office and General Supplies and Services</b>	4,073,885	2,889,788	3,470,913	3,142,218	3,456,440	3,802,084
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,846,495	1,985,583	2,566,708	2,323,641	2,556,005	2,811,606
	2211102	Supplies and Accessories for Computers and Printers	810,267	595,010	595,010	538,663	592,529	651,782
	2211103	Sanitary and cleaning materials,	417,123	309,195	309,195	279,914	307,905	338,696
	2211200	<b>Fuel Oil and Lubricants</b>	2,655,450	2,004,064	2,004,064	1,814,279	1,995,707	2,195,278
	2211201	Refined Fuels and Lubricants for Transport	2,655,450	2,004,064	2,004,064	1,814,279	1,995,707	2,195,278
	2211300	<b>Other Operating Expenses</b>	1,010,000	5,177,975	3,677,975	3,329,671	3,662,638	4,028,902
	2211308	Legal dues/fees, arbitration and compensation payments	1,010,000	3,677,975	3,677,975	3,329,671	3,662,638	4,028,902
	2211399	Other Operating Expenses	-	1,500,000	-	-	-	-
	2220100	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	501,806	586,761	586,761	1,031,195	1,134,315	1,247,746
	2220101	Maintenance Expenses + Motor Vehicles	501,806	586,761	586,761	1,031,195	1,134,315	1,247,746
	2220200	<b>Routine Maintenance + Other Assets</b>	-	326,348	326,348	295,443	324,987	357,486
	2220202	Maintenance of Office Furniture and Equipment	-	171,575	171,575	155,327	170,860	187,946
	2220210	Maintenance of Computers, Software, and Networks	-	154,773	154,773	140,116	154,128	169,540
		<b>Acquisition of Non-Financial Assets</b>	1,900,000	1,518,914	1,847,380	1,672,433	1,839,676	2,023,644
	3110900	<b>Purchase of Household Furniture and Institutional Equipment</b>	-	344,914	344,914	312,251	343,476	377,824
	3110902	Purchase of Household and Institutional Appliances	-	344,914	344,914	312,251	343,476	377,824

Sign



Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111000	<b>Purchase of Office Furniture and General Equipment</b>	<b>1,900,000</b>	<b>1,174,000</b>	<b>1,502,466</b>	<b>1,360,182</b>	<b>1,496,200</b>	<b>1,645,820</b>
	3111001	Purchase of Office Furniture and Fittings	900,000	686,500	686,500	621,488	683,637	752,000
	3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000	487,500	815,966	738,694	812,563	893,820
		<b>Sub Total</b>	<b>28,603,185</b>	<b>32,426,929</b>	<b>28,903,040</b>	<b>27,665,934</b>	<b>30,432,527</b>	<b>33,475,780</b>
County Service Delivery Unit	2210000	<b>Use of Goods and Services</b>	<b>3,107,381</b>	<b>3,078,446</b>	<b>1,731,052</b>	<b>1,567,122</b>	<b>1,723,834</b>	<b>1,896,218</b>
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,584,087</b>	<b>1,446,984</b>	<b>1,146,984</b>	<b>1,038,365</b>	<b>1,142,202</b>	<b>1,256,422</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	505,000	492,375	392,375	355,217	390,739	429,813
	2210302	Accommodation + Domestic	490,461	478,199	378,199	342,384	376,622	414,285
	2210303	Daily Subsistence Allowances	588,626	476,410	376,410	340,764	374,840	412,324
	2210700	<b>Training Expenses</b>	<b>813,994</b>	<b>647,394</b>	-	-	-	-
	2210708	Trainer allowance	538,074	378,372	-	-	-	-
	2210710	Accommodation	275,920	269,022	-	-	-	-
	2210800	<b>Hospitality Supplies and Services</b>	<b>709,300</b>	<b>984,068</b>	<b>584,068</b>	<b>528,757</b>	<b>581,633</b>	<b>639,796</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	709,300	984,068	584,068	528,757	581,633	639,796
		<b>Sub Total</b>	<b>3,107,381</b>	<b>3,078,446</b>	<b>1,731,052</b>	<b>1,567,122</b>	<b>1,723,834</b>	<b>1,896,218</b>
County Chief of Staff's Office	2210000	<b>Use of Goods and Services</b>	<b>6,694,015</b>	<b>9,655,646</b>	<b>10,051,136</b>	<b>14,099,294</b>	<b>15,509,223</b>	<b>17,060,146</b>
	2210200	<b>Communication Supplies and Services</b>	-	-	-	-	-	-
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	-	-	-
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,900,000</b>	<b>2,535,000</b>	<b>2,535,000</b>	<b>3,794,936</b>	<b>4,174,430</b>	<b>4,591,873</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	975,000	975,000	1,382,668	1,520,935	1,673,028
	2210302	Accommodation + Domestic	400,000	780,000	780,000	1,206,134	1,326,747	1,459,422
	2210303	Daily Subsistence Allowances	1,000,000	780,000	780,000	1,206,134	1,326,747	1,459,422
	2210700	<b>Training Expenses</b>	<b>1,150,000</b>	<b>1,803,750</b>	<b>1,403,750</b>	<b>2,270,815</b>	<b>2,497,897</b>	<b>2,747,686</b>
	2210708	Trainer allowance-protocol officers	700,000	1,170,000	770,000	1,197,081	1,316,789	1,448,468
	2210710	Accommodation	450,000	633,750	633,750	1,073,734	1,181,107	1,299,218
	2210800	<b>Hospitality Supplies and Services</b>	<b>600,000</b>	<b>877,500</b>	<b>877,500</b>	<b>1,794,401</b>	<b>1,973,841</b>	<b>2,171,225</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	877,500	877,500	1,794,401	1,973,841	2,171,225
	2211100	<b>Office and General Supplies and Services</b>	<b>1,223,570</b>	<b>2,265,481</b>	<b>2,896,971</b>	<b>2,622,628</b>	<b>2,884,891</b>	<b>3,173,380</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	593,120	1,553,292	1,553,292	1,406,195	1,546,815	1,701,496

Sign



Date 30<sup>th</sup> April 2026

14. The Governorship								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2211102	Supplies and Accessories for Computers and Printers	255,000	346,125	346,125	313,347	344,682	379,150
	2211103	Sanitary and cleaning materials,	375,450	366,064	997,554	903,086	993,395	1,092,734
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>650,000</b>	<b>642,734</b>	<b>642,734</b>	<b>581,867</b>	<b>640,054</b>	<b>704,059</b>
	2211201	Refined Fuels and Lubricants for Transport	650,000	642,734	642,734	581,867	640,054	704,059
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>500,000</b>	<b>682,500</b>	<b>682,500</b>	<b>2,117,867</b>	<b>2,329,654</b>	<b>2,562,619</b>
	2211399	Fields visits & Project supervision	-	682,500	682,500	2,117,867	2,329,654	2,562,619
	2211399	Publicity	500,000	-	-	-	-	-
	<b>2220100</b>	<b>Routine Maintenance + Vehicles and Other Transport Equipment</b>	<b>670,445</b>	<b>848,681</b>	<b>1,012,681</b>	<b>916,780</b>	<b>1,008,458</b>	<b>1,109,304</b>
	2220101	Maintenance Expenses + Motor Vehicles	670,445	848,681	1,012,681	916,780	1,008,458	1,109,304
		<b>Acquisition of Non Financial Assets</b>	<b>5,209,489</b>	<b>1,263,840</b>	<b>1,940,040</b>	<b>1,756,418</b>	<b>1,932,060</b>	<b>2,125,266</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,209,489</b>	<b>1,263,840</b>	<b>1,940,040</b>	<b>1,756,418</b>	<b>1,932,060</b>	<b>2,125,266</b>
	3111001	Purchase of Office Furniture and Fittings	678,559	453,791	1,129,991	1,022,981	1,125,279	1,237,807
	3111002	Purchase of Computers, Printers and other IT Equipment	780,565	468,443	468,443	424,081	466,489	513,138
	3111004	Purchase of Exchanges and other Communications Equipment-Governor's press unit	750,365	341,606	341,606	309,356	340,292	374,321
	3111005	Purchase of Photocopiers	-	-	-	-	-	-
	<b>3111100</b>	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111112	Purchase of Software-Project management system	3,000,000	-	-	-	-	-
		<b>Sub Total</b>	<b>11,903,504</b>	<b>10,919,486</b>	<b>11,991,176</b>	<b>15,855,712</b>	<b>17,441,283</b>	<b>19,185,412</b>
		<b>Gross Recurrent Expenditure Kshs..</b>	<b>374,048,916</b>	<b>352,930,391</b>	<b>353,731,177</b>	<b>347,481,286</b>	<b>382,229,415</b>	<b>418,802,390</b>
		<b>Summary of Expenditure by Economic Classification</b>						
		<b>Compensation to Employees</b>	<b>173,324,779</b>	<b>185,239,695</b>	<b>187,239,695</b>	<b>194,456,508</b>	<b>213,902,159</b>	<b>235,292,375</b>
		<b>Use of Goods and Services</b>	<b>146,776,848</b>	<b>149,391,459</b>	<b>124,981,827</b>	<b>132,378,488</b>	<b>145,616,337</b>	<b>158,528,005</b>
		<b>Acquisition of Non-Financial Assets</b>	<b>41,936,294</b>	<b>8,291,527</b>	<b>38,412,981</b>	<b>10,642,871</b>	<b>11,707,158</b>	<b>12,877,874</b>
		<b>Grants, Transfers and Subsidies</b>	<b>12,010,995</b>	<b>10,007,710</b>	<b>3,096,674</b>	<b>10,003,419</b>	<b>11,003,761</b>	<b>12,104,137</b>
		<b>Total Recurrent Expenditure</b>	<b>374,048,916</b>	<b>352,930,391</b>	<b>353,731,177</b>	<b>347,481,286</b>	<b>382,229,415</b>	<b>418,802,390</b>

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Date 30<sup>th</sup> April 2026



## Itemized development

13. The Governorship Office										
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Disaster Risk Management</b>										
Disaster Preparedness	3110299	Construction of disaster management centre	On going	10,000,000	15,449,055	20,000,000	4,678,395	16,269,710	17,896,681	19,686,349
	3110504	Installation of lightning arrestors	ongoing	8,000,000	6,000,000		9,942,978	5,000,000	5,500,000	6,050,000
	3111106	Disaster Risk Preparedness	New	10,000,000	5,000,000	8,000,000	2,108,917	10,000,000	11,000,000	12,100,000
	<b>Sub Total</b>			<b>28,000,000</b>	<b>26,449,055</b>	<b>28,000,000</b>	<b>16,730,290</b>	<b>31,269,710</b>	<b>34,396,681</b>	<b>37,836,349</b>
	<b>Total</b>			<b>28,000,000</b>	<b>26,449,055</b>	<b>28,000,000</b>	<b>16,730,290</b>	<b>31,269,710</b>	<b>34,396,681</b>	<b>37,836,349</b>

## 15. County Law Office

### A. Vision

To be the best public legal provider and promote democratic principles and accountability in a devolved government.

### B. Mission

To facilitate and promote good governance by recognizing diversity and protection and promotion of interest and rights of people through provision of public legal services in the County Government.

services. It will focus on enhancing disaster preparedness, mitigation and response to reduce vulnerability and improve resilience to shocks.

### C. Performance Overview and Rationale Funding

#### Brief description of mandate.

The County Law Office provides legal advisory services, legislative drafting, litigation management, legal audits, and coordination of gazettment and publication of laws to ensure legal compliance across county departments.

#### Key Achievement Highlights.

During FY 2024/2025, the Office developed and reviewed legislation and policies, strengthened alignment with national laws, collaborated with the County Assembly on

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Date 30<sup>th</sup> April 2026

enactment of laws and partnered with justice-sector stakeholders and international partners to build institutional capacity.

#### **Constraints and challenges in Budget Implementation.**

The effective functioning of any department depends on adequate resources and proper planning. However, challenges such as insufficient office accommodation, supplies, equipment, and modern technology have hindered smooth operations, leading to delays and reduced productivity. Additionally, budget cuts have negatively affected the implementation of programmes, forcing some activities to be scaled down or postponed.

#### **Lesson Learnt and Recommendations.**

To address these issues, the department should be allocated sufficient funds and resources to support its operations. Timely approval of planning documents is also essential to allow adequate time for effective implementation of programmes.

In conclusion, improving resource allocation and ensuring timely planning will enhance the department's efficiency and ability to achieve its objectives.

#### **D. Strategic Objectives**

##### **CP 47: General Administration and Support Services**

To increase efficient and effectiveness of legal Services

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.216,336,606** For the FY 2026/27, **Ksh.65,358,492** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.71,894,341** and **Ksh.79,083,775** respectively...



## E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%

## F. Summary of Expenditure by Programme and Sub- Programme (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 47: General Administration and support services	CSP 47.1: Administrative support service	85,489,885	82,256,594	70,364,830	67,297,526	65,358,492	71,894,341	79,083,775
<b>Total Vote</b>		<b>85,489,885</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>85,489,885</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>
Compensation to Employees	24,256,836	13,074,486	15,820,129	15,820,129	15,591,630	17,150,793	18,865,872
Use of Goods and Services	59,974,195	60,203,895	53,994,701	50,731,299	48,766,862	53,643,548	59,007,903
Acquisition of Non-Financial Assets	1,258,854	8,978,213	550,000	746,098	1,000,000	1,100,000	1,210,000
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>85,489,885</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 47: General Administration and support services	CSP 47.1: Administrative support service	85,489,885	82,256,594	70,364,830	67,297,526	65,358,492	71,894,341	79,083,775
	Compensation to Employees	24,256,836	13,074,486	15,820,129	15,820,129	15,591,630	17,150,793	18,865,872
	Use of Goods and Services	59,974,195	60,203,895	53,994,701	50,731,299	48,766,862	53,643,548	59,007,903
	Acquisition of Non-Financial Assets	1,258,854	8,978,213	550,000	746,098	1,000,000	1,100,000	1,210,000
	Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Vote</b>		<b>85,489,885</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>

Sign



Date 30<sup>th</sup> April 2026

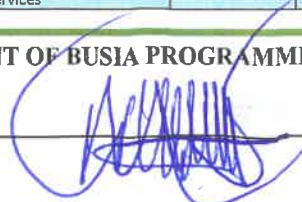
## I. Details of Staff Establishment by Organization Structure (Delivery Units)

NO.	Designation	Job Group	Staff No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	County Attorney	T	1	5,561,668	5,839,751	6,131,739
2	County Solicitor	R	1	2,273,993	2,387,693	2,507,077
3	Legal Counsel	M	3	3,589,407	3,768,877	3,957,321
4	Legal Counsel	L	1	1,293,605	1,358,285	1,426,200
5	Office Admin	K	1	1,088,194	1,142,604	1,199,734
6	Legal Assistant	J	1	843,763	885,951	930,249
	<b>Sub-Total</b>		<b>8</b>	<b>14,650,630</b>	<b>15,383,162</b>	<b>16,152,320</b>
	Temporary Employees			941,000	941,000	941,000
	<b>Grand Total</b>			<b>15,591,630</b>	<b>16,324,162</b>	<b>17,093,320</b>

### Itemized recurrent

16. County Law Office								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		Compensation to Employees	13,074,486	15,820,129	15,820,129	15,591,630	17,150,793	18,865,872
	2110100	Basic salary+ Permanent Employees	7,486,644	9,058,839	9,058,839	9,021,724	9,923,896	10,916,286
	2110101	Basic Salary civil services	7,486,644	9,058,839	9,058,839	9,021,724	9,923,896	10,916,286
	2110200	Basic Wages - Temporary Employees	1,358,763	1,644,103	1,644,103	941,000	1,035,100	1,138,610
	2110202	Casual Labour - Others	1,358,763	1,644,103	1,644,103	941,000	1,035,100	1,138,610
	2110300	Personal Allowance +Paid as Part of Salary	3,824,512	4,627,661	4,627,661	5,090,427	5,599,470	6,159,417
	2110301	House Allowance	2,187,600	2,646,996	2,646,996	2,911,696	3,202,865	3,523,152
	2110314	Transport Allowance	1,574,784	1,905,489	1,905,489	2,096,038	2,305,642	2,536,206
	2110315	Extraneous Allowance	-	-	-	-	-	-
	2110320	Leave Allowance	62,128	75,176	75,176	82,694	90,963	100,059
	2120100	Employer Contributions to Compulsory National Social Security Schemes	404,567	489,526	489,526	538,479	592,326	651,559
	2120103	pension	235,832	285,357	285,357	313,893	345,282	379,810
	2120103	Housing Levy	168,735	204,169	204,169	224,586	247,044	271,749
	2210000	Use of Goods and Services	60,203,895	53,994,701	50,731,299	48,766,862	53,643,548	59,007,903
	2210200	Communication Supplies and Services	214,991	214,990	-	236,489	260,138	286,152
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	138,305	128,305	-	141,136	155,249	170,774
	2210203	Courier and Postal Services	76,686	86,685	-	95,354	104,889	115,378
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,602,230	2,602,230	1,502,230	5,700,000	6,270,000	6,897,000
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,026,918	1,026,918	526,918	1,300,000	1,430,000	1,573,000
	2210302	Accommodation + Domestic	584,429	584,429	384,429	1,500,000	1,650,000	1,815,000
	2210303	Daily Subsistence Allowances	990,883	990,883	590,883	2,900,000	3,190,000	3,509,000
	2210500	Printing, Advertising and Information Supplies and Services	910,892	480,892	235,443	49,994	54,993	60,493
	2210502	Publishing and Printing Services	835,443	435,443	235,443	-	-	-

Sign



Date 30<sup>th</sup> April 2026

16. County Law Office								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	75,449	45,449	-	49,994	54,993	60,493
	<b>2210700</b>	<b>Training Expenses</b>	<b>1,000,085</b>	<b>810,085</b>	<b>3,494,047</b>	<b>1,270,000</b>	<b>1,397,000</b>	<b>1,536,700</b>
	2210708	Trainer allowance	474,504	374,504	1,274,504	600,000	660,000	726,000
	2210710	Accommodation	419,543	319,543	2,219,543	450,000	495,000	544,500
	2210711	Tuition fees	106,038	116,038	-	220,000	242,000	266,200
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>1,085,612</b>	<b>800,000</b>	<b>659,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	627,970	500,000	359,700	-	-	-
	2210802	Board, committees, conferences & seminars	457,642	300,000	300,000	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>563,653</b>	<b>250,000</b>	<b>3,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	563,653	250,000	3,250,000	-	-	-
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>53,026,432</b>	<b>48,336,504</b>	<b>41,089,879</b>	<b>41,510,379</b>	<b>45,661,417</b>	<b>50,227,559</b>
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	160,000	100,000	100,000	110,000	121,000	133,100
	2211308	Legal dues/fees and Arbitration	48,326,554	45,325,684	40,079,059	37,128,477	40,841,325	44,925,457
	2211310	Contracted Professional Services	4,010,820	2,610,820	910,820	2,871,902	3,159,092	3,475,001
	2211329	Policy Development-Legislative Drafting and Development	529,058	-	-	-	-	-
	2211399	Preparation of Planning Documents	-	300,000	-	1,400,000	1,540,000	1,694,000
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>800,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211201	Refined Fuels and Lubricants for Transport	800,000	500,000	500,000	-	-	-
		Acquisition of Non-Financial Assets	<b>8,978,213</b>	<b>550,000</b>	<b>746,098</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>978,213</b>	<b>550,000</b>	<b>746,098</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,210,000</b>
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	978,213	550,000	746,098	1,000,000	1,100,000	1,210,000
	<b>3110700</b>	<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3110701	Purchase of Motor vehicle	8,000,000	-	-	-	-	-
		<b>Sub Total</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>
		<b>Summary of Expenditure by Economic Classification</b>						
		<b>Compensation to Employees</b>	13,074,486	15,820,129	15,820,129	15,591,630	17,150,793	18,865,872
		<b>Use of Goods and Services</b>	60,203,895	53,994,701	50,731,299	48,766,862	53,643,548	59,007,903
		<b>Acquisition of Non-Financial Assets</b>	8,978,213	550,000	746,098	1,000,000	1,100,000	1,210,000
		<b>Total Recurrent Expenditure</b>	<b>82,256,594</b>	<b>70,364,830</b>	<b>67,297,526</b>	<b>65,358,492</b>	<b>71,894,341</b>	<b>79,083,775</b>

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## 16. Department of Strategic Partnerships and Digital Economy

### A. Vision

To forge sustainable digital transformation and foster strategic partnerships for a prosperous and inclusive digital economy.

### B. Mission

To leverage technological innovation, foster strategic partnerships, integrate Sustainable Development Goals (SDGs) and ensure digital infrastructure resilience for a prosperous, inclusive and sustainable digital economy.

### C. Performance Overview and Rationale for Funding

#### Brief description of mandate.

The mandate of the Department of Strategic Partnerships and Digital Economy is derived from H.E. the Governor's Executive Order No. 1/2023. The Department is responsible for the formulation of policies and legal frameworks that facilitate the effective and innovative use of Information, Communication and Technology (ICT) resources.

Additionally, the Department identifies, develops, and promotes multi-sectoral strategic partnerships, while ensuring integration and mainstreaming of Sustainable Development Goals (SDGs) within County programmes and projects.

#### Key Achievements Highlights.

#### Strategic Partnerships and Resource Mobilization

The county has achieved significant progress in mobilizing resources, strengthening partnerships, and advancing strategic development initiatives aimed at transforming Busia into a vibrant and inclusive urban and economic hub. A landmark achievement was the securing of a USD 4.3 million grant from the Government of Denmark through UN-Habitat, which will support the development of Busia border town into a modern metropolis, enhancing infrastructure, urban planning, and service delivery.

In line with efforts to improve essential services, the county submitted a USD 10 million (KSh 1.9 billion) proposal to the United Nations Capital Development Fund for the enhancement of water and sewerage infrastructure in Busia Municipality. This initiative aims to address critical urban service gaps, promote public health, and create a more sustainable urban environment.

The county also negotiated the acquisition of 50 computers from Stanbic Bank to support digital literacy training at the Busia Vocational Training Centre, equipping youth and community members with essential skills for the modern economy. Complementing this, KSh 59 million in funding was secured from USAID to enhance agricultural productivity and improve household incomes for small-scale farmers, thereby strengthening food security and economic resilience.

Strategic partnerships have been reinforced through the development and signing of Memoranda of Understanding (MoUs) with key institutions, including the Kenya Red Cross Society, Alupe University, UN-Habitat, Stanbic Bank, and SHOFCO. These collaborations have facilitated resource mobilization, technical support, and capacity-building initiatives across multiple sectors.

In addition, the county has invested in capacity building for youth and entrepreneurs, training over 100 participants in digital skills through the KCB 2Jiajiri Programme, empowering them to leverage technology for business development and innovation. The county has also provided strategic support in policy development, contributing to the formulation of the County Gender Policy and the County Disaster Risk Management Policy (2024), which provide frameworks for inclusive development, social protection, and resilience-building.

Through these integrated efforts in resource mobilization, strategic partnerships, youth empowerment, and policy development, the county continues to drive sustainable socio-economic transformation, positioning Busia as a model for urban growth, innovation, and inclusive development.

### **ICT Infrastructure and Digital Economy**

The county has made remarkable strides in leveraging information and communication technology (ICT) to enhance service delivery, streamline operations, and promote economic growth across key sectors. One of the department's notable achievements is the 70% automation of own-source revenue collection across county departments, which has improved efficiency, transparency, and accountability in financial management.

In a bid to strengthen data security and reliability, critical county services were successfully migrated to the National Cloud Infrastructure at Konza Technopolis. Complementing this, the refurbishment of the Bukhalalire ICT Hub has enhanced access to digital services while

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creating employment opportunities for residents. Furthermore, the department initiated the procurement of an ICT Digital Hub at the Matayos Vocational Training Centre, expanding digital infrastructure and learning opportunities for the community. ..

To identify and address technological gaps, the department conducted a comprehensive ICT gap analysis across health facilities and county departments, laying the groundwork for targeted interventions. Staff capacity-building sessions were carried out to enhance technical and operational efficiency, ensuring that personnel are well-equipped to maximize the benefits of digital systems. These initiatives were extended to the agriculture and livestock sectors, where training programmes on multiple digital platforms enhanced system adoption and utilization, thereby improving productivity and service delivery.

Significant progress was made in digital livestock management through the operationalization of the Mifugo 360 Application. Veterinary and animal health personnel were trained in its use, enabling improved livestock identification, tracking, and data management. Similarly, the implementation of the Foot and Mouth Disease (FMD) vaccination programme was strengthened through training on the Helium Mezzanine system, facilitating efficient subsidy management and voucher redemption.

Integration of agriculture and finance was also enhanced through training of SACCOs and Farmer Producer Organizations (FPOs) on the AMTECH system, improving access to digital financial services and enabling data-driven decision-making. Additionally, the Know Your Farmer (KYF) platform was utilized to digitize farmer data, supporting continuous registration and more effective agricultural planning and service delivery.

The department also achieved full compliance with data protection regulations, registering itself as both a Data Controller and Data Processor with the Office of the Data Protection Commissioner. Capacity-building efforts extended to agripreneurs and stakeholders through training on the Agripreneur Business Accelerator Platform (AGP-BA), including Programme Management Systems (PMS), thereby promoting entrepreneurship, innovation, and value chain development.

Through these integrated digital initiatives, the county has strengthened operational efficiency, improved service delivery, enhanced data security, and empowered stakeholders across agriculture, livestock, and ICT sectors, positioning itself as a leader in digital transformation and innovation.

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## **Constraints and challenges in Budget Implementation.**

### **i. Inadequate Budget Allocation**

- Limited funding has constrained implementation of ICT infrastructure projects, automation initiatives, and capacity-building programmes.
- There is need for increased budget allocation to support operational requirements including office space, mobility, tools, and development of critical policy frameworks such as the County Resource Mobilization Strategy.

### **ii. Infrastructure and Office Space Limitations**

- Inadequate office space and working tools negatively affect staff productivity.
- Outdated ICT infrastructure and weak network systems hinder efficient service delivery.

### **iii. Human Resource Gaps**

- The Department operates with limited staff, affecting its capacity to effectively implement strategic programmes.
- Planned interventions include targeted staff capacity building based on training needs assessments.

### **Emerging Issues**

- Increasing demand for digital services and automation across County departments
- Need for enhanced cybersecurity and data protection frameworks
- Growing importance of digital economy initiatives and innovation hubs
- Rising demand for structured resource mobilization and donor coordination mechanisms

### **Medium-Term Priorities (2026/27–2027/28)**

In the FY 2026/2027 and the medium term, the Department will focus on strengthening strategic partnerships and resource mobilization to leverage external financing and technical support for County programmes.

Priority will be placed on expanding ICT infrastructure, automating County systems, and promoting digital government to enhance efficiency, transparency, and service delivery.

The Department will further promote digital inclusion, innovation, and growth of the digital economy by supporting the establishment and operationalization of ICT hubs, development of

e-commerce platforms, strengthening data management systems, and improving citizen access to digital services.

#### D. Strategic Objectives

##### CP 48: General Administration and Support Services

To enhance coordination and efficiency in ICT services and strategic partnerships

##### CP 49: Information Communication

To increase access to ICT services and promote digital transformation

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.418,745,995** For the FY 2026/27, **Ksh.126,509,364** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.139,160,300** and **Ksh.153,076,330** respectively.

#### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Sub-programme	objective	Outcome	Key Output	Performance Indicators	Baseline FY 2025 /2026	Planned Target FY 2026 /2027	FY 2027 /2028	FY 2028 /2029
General Administration and Support Services	Administrative support services	Efficient and Effective Co-ordination of Administrative support services	To improve on quality service delivery	Improved and high-quality Services	% Achievement of the set Programmes Target	100%	100%	100%	100%
Information Communication Technology	ICT	To establish and equip public digital access services across the County	Increased access to internet services	Enhanced internet infrastructure and connectivity	No. of public digital access points established	1	2	1	1
	Revenue Automation	To improve on own source revenue	Improved Revenue collection	Increased own source revenue	No. of revenue automation systems established	1	1	1	1



## F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 48: General Administration and support services	CSP 48.1: Administrative support service	48,076,677	58,960,335	55,743,937	51,678,603	55,559,364	61,115,300	67,226,830
CP 49: Information Communication Technology	CSP 49.1: ICT	6,000,000	6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
<b>Total Vote</b>		<b>54,076,677</b>	<b>64,960,335</b>	<b>63,743,937</b>	<b>62,672,603</b>	<b>126,509,364</b>	<b>139,160,300</b>	<b>153,076,330</b>

## G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>48,076,677</b>	<b>58,960,335</b>	<b>55,743,937</b>	<b>51,678,603</b>	<b>55,559,364</b>	<b>61,115,300</b>	<b>67,226,830</b>
Compensation to Employees	22,702,021	24,168,957	25,100,548	29,159,980	35,679,743	39,247,717	43,172,489
Use of Goods and Services	22,824,656	30,123,097	28,642,689	21,820,179	16,940,985	18,635,084	20,498,592
Acquisition of Non-Financial Assets	2,550,000	4,668,281	2,000,700	698,444	2,938,636	3,232,500	3,555,750
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>8,000,000</b>	<b>10,994,000</b>	<b>70,950,000</b>	<b>78,045,000</b>	<b>85,849,500</b>
Acquisition of Non-Financial Assets	6,000,000	6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
<b>Total Expenditure</b>	<b>54,076,677</b>	<b>64,960,335</b>	<b>63,743,937</b>	<b>62,672,603</b>	<b>126,509,364</b>	<b>139,160,300</b>	<b>153,076,330</b>

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 48: General Administration and support services	CSP 48.1: Administrative support service	48,076,677	58,960,335	55,743,937	51,678,603	55,559,364	61,115,300	67,226,830
	Compensation to Employees	22,702,021	24,168,957	25,100,548	29,159,980	35,679,743	39,247,717	43,172,489
	Use of Goods and Services	22,824,656	30,123,097	28,642,689	21,820,179	16,940,985	18,635,084	20,498,592
	Acquisition of Non-Financial Assets	2,550,000	4,668,281	2,000,700	698,444	2,938,636	3,232,500	3,555,750
	Grants, transfers and subsidies	-	-	-	-	-	-	-
CP 49: Information Communication Technology	CSP 48.1: ICT	6,000,000	6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
	Acquisition of Non-Financial Assets	6,000,000	6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
<b>Total Vote</b>		<b>54,076,677</b>	<b>64,960,335</b>	<b>63,743,937</b>	<b>62,672,603</b>	<b>126,509,364</b>	<b>139,160,300</b>	<b>153,076,330</b>

Sign



Date 30<sup>th</sup> April 2026

## I. Details of Staff Establishment by Organization Structure (Delivery Units)

No.	Designation	Job Group	No	FY 2026/2027	Projection 2027/2028	Projection 2028/2029
1	Member - County Executive Committee	T	1	4,021,476	4,222,550	4,433,677
2	Chief officer	S	1	2,878,074	3,021,978	3,173,077
3	Director- ICT	R	1	1,203,373	1,263,542	1,326,719
4	Director Resource Mobilization	R	1	1,203,373	1,263,542	1,326,719
5	Director-Strategic partnerships	R	1	1,203,373	1,263,542	1,326,719
6	Deputy Director of ICT	Q	1	1,940,866	2,037,909	2,139,805
7	Assistant Director ICT	P	1	2,160,100	2,268,105	2,381,510
8	Chief ICT Officer	M	1	1,379,388	1,448,357	1,520,775
9	Systems Analyst [3]	M	1	1,379,388	1,448,357	1,520,775
10	Senior ICT Officer	L	3	2,832,681	2,974,315	3,123,031
11	ICT Officer	K	4	3,474,047	3,647,749	3,830,137
12	ICT Officer II	J	4	6,067,961	6,371,359	6,689,927
13	Technologist II	H	2	3,405,643	3,575,925	3,754,721
	<b>Sub-Total</b>		<b>22</b>	<b>33,149,743</b>	<b>34,807,230</b>	<b>36,547,592</b>
	Temporary Employees			2,530,000	2,530,000	2,530,000
	<b>Grand Total</b>			<b>35,679,743</b>	<b>37,337,230</b>	<b>39,077,592</b>

### Itemized recurrent

17. Strategic Partnerships and Digital Economy								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
		<b>Compensation to Employees</b>	<b>24,168,957</b>	<b>25,100,548</b>	<b>29,159,980</b>	<b>35,679,743</b>	<b>39,247,717</b>	<b>43,172,489</b>
	2110100	Basic salary+ Permanent Employees	16,023,504	17,727,489	19,372,329	23,142,808	25,457,089	28,002,798
	2110101	Basic Salary civil services	16,023,504	17,727,489	19,372,329	23,142,808	25,457,089	28,002,798
	2110200	Basic Wages - Temporary Employees	1,500,000	800,000	2,300,000	2,530,000	2,783,000	3,061,300
	2110202	Casual Labour - Others	1,500,000	800,000	2,300,000	2,530,000	2,783,000	3,061,300
	2110300	Personal Allowance +Paid as Part of Salary	5,913,265	5,913,265	6,777,265	9,135,511	10,049,062	11,053,968
	2110301	House Allowance	3,437,400	3,437,400	4,061,400	5,748,060	6,322,866	6,955,153
	2110314	Transport Allowance	2,114,784	2,114,784	2,354,784	2,890,262	3,179,288	3,497,217
	2110315	Extraneous Allowance	-	-	-	-	-	-
	2110320	Leave Allowance	361,081	361,081	361,081	497,189	546,908	601,599
	2120100	Employer Contributions to Compulsory National Social Security Schemes	732,188	659,794	710,386	871,424	958,566	1,054,423
	2120103	pension	408,553	291,912	304,872	385,359	423,895	466,284
	2120103	Housing Levy	323,635	367,882	405,514	486,065	534,672	588,139
Strategic Partnership	2210000	Use of Goods and Services	15,023,097	15,308,354	11,116,506	7,837,304	8,621,034	9,483,138
	2210100	Utilities Supplies and Services	-	-	200,000	198,877	218,765	240,641
	2210101	Electricity Expenses	-	-	200,000	198,877	218,765	240,641
	2210200	Communication Supplies and Services	200,000	200,000	-	101,123	111,235	122,359
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	100,000	-	101,123	111,235	122,359
	2210202	Internet Connections	-	100,000	-	-	-	-
	2210203	Courier and Postal Services	100,000	-	-	-	-	-
	2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,400,000	2,935,140	1,735,140	1,635,140	1,798,654	1,978,519
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000	1,050,440	550,440	350,440	385,484	424,032
	2210302	Accommodation + Domestic	500,000	694,000	494,000	494,000	543,400	597,740
	2210303	Daily Subsistence Allowances	2,000,000	1,190,700	690,700	790,700	869,770	956,747
	2210400	Foreign Travel and Subsistence, and Other Transportation Costs	1,000,000	3,500,000	2,000,000	2,645,700	2,910,270	3,201,297
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	1,445,000	645,000	880,000	968,000	1,064,800
	2210402	Accommodation + Foreign	300,000	765,700	565,700	565,700	622,270	684,497

Sign



Date 30<sup>th</sup> April 2026

17. Strategic Partnerships and Digital Economy								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210403	Daily Subsistence Allowances	500,000	1,289,300	789,300	1,200,000	1,320,000	1,452,000
	<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	<b>550,000</b>	<b>450,000</b>	<b>250,000</b>	<b>300,000</b>	<b>330,000</b>	<b>363,000</b>
	2210502	Publishing and Printing Services	450,000	350,000	250,000	250,000	275,000	302,500
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	100,000	-	50,000	55,000	60,500
	<b>2210700</b>	<b>Training Expenses</b>	<b>-</b>	<b>1,542,916</b>	<b>3,142,916</b>	<b>812,916</b>	<b>894,208</b>	<b>983,628</b>
	2210708	Trainer allowance	-	212,316	1,012,316	212,316	233,548	256,902
	2210710	Accommodation	-	850,600	1,850,600	150,600	165,660	182,226
	2210711	Tuition fees	-	480,000	280,000	450,000	495,000	544,500
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>1,500,000</b>	<b>2,750,000</b>	<b>1,491,250</b>	<b>533,750</b>	<b>587,125</b>	<b>645,838</b>
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	2,025,000	1,166,250	358,750	394,625	434,088
	2210802	Board, committees, conferences & seminars	300,000	725,000	325,000	175,000	192,500	211,750
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>2,673,097</b>	<b>1,897,798</b>	<b>747,200</b>	<b>409,798</b>	<b>450,778</b>	<b>495,856</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,499,998	1,199,998	500,000	199,998	219,998	241,998
	2211102	Supplies and Access for Computers and Printers	773,099	350,600	-	200,600	220,660	242,726
	2211103	Sanitary and cleaning materials,	400,000	347,200	247,200	9,200	10,120	11,132
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>500,000</b>	<b>550,000</b>	<b>605,000</b>
	2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,000,000	1,250,000	500,000	550,000	605,000
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>220,000</b>	<b>242,000</b>
	2211306	Membership fees, dues and subscriptions to professional and trade bodies	-	-	-	200,000	220,000	242,000
	2211310	Contracted Professional Services- Development of SDG reports	3,000,000	-	-	-	-	-
	2220100	Routine Maintenance + Vehicles and Other Transport Equipment	500,000	500,000	300,000	500,000	550,000	605,000
	2220101	Maintenance Expenses + Motor Vehicles	500,000	500,000	300,000	500,000	550,000	605,000
	2220200	Routine Maintenance + Other Assets	700,000	532,500	-	-	-	-
	2220210	Maintenance of Computers, Software, and Networks	700,000	532,500	-	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>4,118,281</b>	<b>500,700</b>	<b>-</b>	<b>1,740,006</b>	<b>1,914,007</b>	<b>2,105,407</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>2,518,360</b>	<b>500,700</b>	<b>-</b>	<b>1,740,006</b>	<b>1,914,007</b>	<b>2,105,407</b>
	3111001	Purchase of Office Furniture and fittings	1,518,360	-	-	702,120	772,332	849,565
	3111002	Purchase of Computers, Printers and other IT Equipment	1,000,000	500,700	-	1,037,886	1,141,675	1,255,842
	3111100	Purchase of Specialised Plant, Equipment and Machinery	1,599,921	-	-	-	-	-
	3111112	Purchase of Software	1,599,921	-	-	-	-	-
		Sub Total	43,310,335	40,909,602	40,276,486	45,257,053	49,782,758	54,761,034
Resource Mobilization	2210000	Use of Goods and Services	4,650,000	4,484,335	2,584,335	3,384,335	3,722,769	4,095,045
	2210200	Communication Supplies and Services	100,000	200,000	-	100,000	110,000	121,000
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	100,000	-	100,000	110,000	121,000
	2210202	Internet Connections	-	100,000	-	-	-	-
	2210203	Courier and Postal Services	-	-	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,250,000</b>	<b>2,214,335</b>	<b>1,314,335</b>	<b>1,714,385</b>	<b>1,885,769</b>	<b>2,074,345</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	750,000	713,753	313,753	413,753	455,128	500,641
	2210302	Accommodation + Domestic	500,000	451,100	451,100	451,100	496,210	545,831
	2210303	Daily Subsistence Allowances	1,000,000	1,049,482	549,482	849,482	934,430	1,027,873
	<b>2210500</b>	<b>Printing , Advertising and Information Supplies and Services</b>	<b>500,000</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>	<b>275,000</b>	<b>302,500</b>
	2210502	Publishing and Printing Services	500,000	350,000	250,000	250,000	275,000	302,500
	2210800	Hospitality Supplies and Services	1,600,000	1,570,000	870,000	1,170,000	1,287,000	1,415,700

Sign



Date 30<sup>th</sup> April 2026

17. Strategic Partnerships and Digital Economy								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000	1,120,000	620,000	720,000	792,000	871,200
	2210802	Board, committees, conferences & seminars	500,000	450,000	250,000	450,000	495,000	544,500
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>200,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>165,000</b>	<b>181,500</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	200,000	150,000	150,000	150,000	165,000	181,500
		<b>Acquisition of Non-Financial Assets</b>	<b>550,000</b>	<b>500,000</b>	<b>-</b>	<b>497,880</b>	<b>547,668</b>	<b>602,435</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>550,000</b>	<b>500,000</b>	<b>-</b>	<b>497,880</b>	<b>547,668</b>	<b>602,435</b>
	3111001	Purchase of Office Furniture and Fittings	250,000	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	300,000	500,000	-	497,880	547,668	602,435
		<b>Sub Total</b>	<b>5,200,000</b>	<b>4,984,335</b>	<b>2,584,335</b>	<b>3,882,215</b>	<b>4,270,437</b>	<b>4,697,480</b>
ICT	2210000	Use of Goods and Services	10,450,000	8,850,000	8,119,338	5,719,346	6,291,281	6,920,409
	<b>2210200</b>	<b>Communication Supplies and Services</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>2,581,647</b>	<b>2,839,812</b>	<b>3,123,793</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-	-	100,000	110,000	121,000
	2210202	Internet Connections	5,000,000	5,000,000	5,000,000	2,481,647	2,729,812	3,002,793
	2210203	Courier and Postal Services	-	-	-	-	-	-
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>950,000</b>	<b>1,748,675</b>	<b>1,923,543</b>	<b>2,115,897</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	450,000	250,000	450,000	495,000	544,500
	2210302	Accommodation + Domestic	500,000	650,000	350,000	451,325	496,458	546,103
	2210303	Daily Subsistence Allowances	950,000	850,000	350,000	847,350	932,085	1,025,294
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>500,000</b>	<b>350,000</b>	<b>250,000</b>	<b>156,200</b>	<b>171,820</b>	<b>189,002</b>
	2210502	Publishing and Printing Services	500,000	350,000	250,000	156,200	171,820	189,002
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	-	-	-
	<b>2210700</b>	<b>Training Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>735,574</b>	<b>809,131</b>	<b>890,045</b>
	2210708	Trainer allowance	-	-	-	140,448	154,493	169,942
	2210710	Accommodation	-	-	-	151,326	166,459	183,104
	2210711	Tuition fees	-	-	-	443,800	488,180	536,998
	2210800	Hospitality Supplies and Services	-	-	-	350,000	385,000	423,500
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	-	-	195,700	215,270	236,797
	2210802	Board, committees, conferences & seminars	-	-	-	154,300	169,730	186,703
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>147,250</b>	<b>161,975</b>	<b>178,173</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000	150,000	150,000	147,250	161,975	178,173
	2211102	Supplies and Access for Computers and Printers	-	-	-	-	-	-
	2211103	Sanitary and cleaning materials,	-	-	-	-	-	-
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2211399	Development of ICT policy	1,500,000	-	-	-	-	-
	<b>2220200</b>	<b>Routine Maintenance + Other Assets</b>	<b>1,000,000</b>	<b>1,400,000</b>	<b>1,769,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2220210	Maintenance of Computers, Software, and Networks	1,000,000	1,400,000	1,769,338	-	-	-
		<b>Acquisition of Non-Financial Assets</b>	<b>-</b>	<b>1,000,000</b>	<b>698,444</b>	<b>700,750</b>	<b>770,825</b>	<b>847,908</b>
	<b>3111000</b>	<b>Purchase of Office Furniture and General Equipment</b>	<b>-</b>	<b>1,000,000</b>	<b>698,444</b>	<b>-</b>	<b>-</b>	<b>-</b>
	3111001	Purchase of Office Furniture and Fittings	-	-	-	-	-	-
	3111002	Purchase of Computers, Printers and other IT Equipment	-	1,000,000	698,444	-	-	-
	3111100	Purchase of Specialised Plant, Equipment and Machinery	-	-	-	700,750	770,825	847,908

Sign



Date 30<sup>th</sup> April 2026

17. Strategic Partnerships and Digital Economy								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
	3111112	Purchase of Software	-	-	-	700,750	770,825	847,908
		Sub Total	10,450,000	9,850,000	8,817,782	6,420,096	7,062,106	7,768,316
		Gross Expenditure ... Kshs..	58,960,335	55,743,937	51,678,603	55,559,364	61,115,300	67,226,830
		Summary of Expenditure by Economic Classification						
		Compensation to Employees	24,168,957	25,100,548	29,159,980	35,679,743	39,247,717	43,172,489
		Use of Goods and Services	30,123,097	28,642,689	21,820,179	16,940,985	18,635,084	20,498,592
		Acquisition of Non-Financial Assets	4,668,281	2,000,700	698,444	2,938,636	3,232,500	3,555,750
		Total Recurrent Expenditure	58,960,335	55,743,937	51,678,603	55,559,364	61,115,300	67,226,830

### Itemized development

15. Strategic Partnerships and Digital Economy									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
		Programme: Information Communication Technology		-	-	-	-	-	-
ICT	3111111	Establishment of ICT infrastructure and Connectivity	Ongoing	6,000,000	8,000,000	10,994,000	10,950,000	12,045,000	13,249,500
	3111111	Revenue Automation					60,000,000	66,000,000	72,600,000
		Total		6,000,000	8,000,000	10,994,000	70,950,000	78,045,000	85,849,500
		Pending bills/Stalled Projects					-	-	-
		Total					-	-	-
Grand Total				3,920,961,342	2,923,942,239	3,655,267,286	3,062,304,207	3,339,484,628	3,649,883,090

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

## 17. County Assembly

### A. Vision

To be a modern County Assembly that fulfils its constitutional mandate and effectively serves the people of Busia County

### B. Mission

To build an effective County Assembly that is responsive to the needs of the people and that is driven by the ideals of realizing better quality of life for the people of the Busia County.

### C. Performance Overview and Rationale for Funding

#### Brief description of mandate.

The County Assembly core mandate is to develop legislation, perform oversight and representation.

#### Expenditure trends for FY 2022-2023-2024-2025

The county assembly overall budgetary allocation and actual expenditure performance for FY 2022-2023-FY 2024-2025 is as represented in the table below:

**Table 1: expenditure trends FY 2022/2023-2024/2025**

Financial Year	Approved Revised Budget	Actual Expenditure	% Absorption
FY 2022-2023	911,195,833	880,200,282	96.6
FY 2023-2024	981,057,352	951,630,591.39	97
FY 2024-2025	846,454,206	852,325,847	100.69
<b>Total</b>	<b>2,738,707,391</b>	<b>2,684,156,720</b>	<b>98.01</b>

The key achievements in the periods FY 2022-2023- 2024-2025 are:

- Installation of e-parliament system.
- Installation multi media conference system.
- Construction of speaker's official residence.
- Purchase of original mace, and
- Acquisition of land for construction of ward offices.

Sign



Date 30<sup>th</sup> April 2026



**During the implementation of the budget the Assembly encountered the following challenges:**

- Reduction of the assembly recurrent budget ceilings through approved county allocation of revenue Act
- Reduction of development budget affecting the implementation of the County Assembly CIDP
- Delayed disbursements of funds
- Delays in approval of requisitions in the Office of the Controller of Budget
- Limited resources to meet the County Assembly expenditure needs.

**Ways to address to address the challenges**

Continued engagement with the county treasury to increase the allocation for County Assembly development budget.

**Services/output to be provided in the FY 2026/2027 and the medium term**

In FY 2026/2027 and the medium term, The County assembly intends to continue executing its mandates of legislation, oversight and representation. It further intends to continue the development of infrastructural project with focus given on the construction of ward offices across all the 35 wards. This programme are factored in the approved CIDP III, ADP 2026/2027 and CFSP 2026-2027 and the medium term.

**D. Strategic Objectives**

**CP 45: General Administration and Support Services**

To enhance Effective and efficient service delivery

**CP 46: Legislation, Representation and Oversight**

To enhance access to service by the public through the ward offices

To undertake these programmes, the FY 2026/27-2028/29 MTEF estimates for the sector are projected to be **Ksh.2,820,518,667**. For the FY 2026/27, **Ksh.869,598,046** has been set aside for the sector. For FY 2027/28 and FY 2028/29 the projections are **Ksh.929,009,820** and **Ksh.1,021,910,802** respectively.

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

### E. Summary of the Programme Key Outputs, Performance Indicators and Targets

Programme	Delivery Units	Key outputs	Key performance indicator	Baseline 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of the Programme	General administration and support services						
Programme outcome							
Sub Programme 1	Administrative Support services	Improved and high-quality Services Efficient and Effective Co-ordination of Administrative support services	%Achievement of the set Programme			100%	
Sub Programme 2	Employee compensation				%Achievement of the set Programme	100%	
Programme	Delivery Units	Key outputs	Key performance indicator	Baseline 2025/2026	Target 2026/2027	Target 2027/2028	Target 2028/2029
Name of the Programme	Representation						
Programme outcome							
Sub Programme 1	Infrastructural development	Constructed ward offices	Number of ward offices constructed	0	20		

### F. Summary of Expenditure by Programme and Sub- Programme (Kshs..)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates	Revised Budget Estimates	Budget Estimates	1st Revised Budget Estimates	Budget Estimates	Projections	
		FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 45: General Administration and support services	CSP 45.1: Administrative support service	891,698,127	804,254,206	859,382,566	859,598,045	869,598,046	929,009,820	1,021,910,802
CP 46: Legislation, Representation and Oversight	CSP 46.1: Infrastructure Development	40,000,000	42,200,000	54,500,000	54,500,000	-	-	-
<b>Total Vote</b>		<b>931,698,127</b>	<b>846,454,206</b>	<b>913,882,566</b>	<b>914,098,045</b>	<b>869,598,046</b>	<b>929,009,820</b>	<b>1,021,910,802</b>

### G. Summary of Expenditure by Vote and Economic Classification (Ksh.)

Expenditure Category	Budget Estimates	Revised Budget Estimates	Budget Estimates	Revised Budget Estimates	Budget Estimates	Budget Projections	
	FY 2024/2025	FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
<b>Current Expenditure</b>	<b>891,698,127</b>	<b>804,254,206</b>	<b>859,382,566</b>	<b>859,598,045</b>	<b>869,598,046</b>	<b>929,009,820</b>	<b>1,021,910,802</b>
Compensation to Employees	481,116,574	445,462,004	468,610,184	434,075,663	517,684,414	541,904,825	596,095,308
Use of Goods and Services	392,881,553	336,649,906	383,822,382	413,772,382	350,313,632	385,344,995	423,879,495
Acquisition of Non-Financial Assets	17,700,000	22,142,296	6,950,000	11,750,000	1,600,000	1,760,000	1,936,000
Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	<b>40,000,000</b>	<b>42,200,000</b>	<b>54,500,000</b>	<b>54,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Use of Goods and Services							
Acquisition of Non-Financial Assets	40,000,000	42,200,000	54,500,000	54,500,000	-	-	-
<b>Total Expenditure</b>	<b>931,698,127</b>	<b>846,454,206</b>	<b>913,882,566</b>	<b>914,098,045</b>	<b>869,598,046</b>	<b>929,009,820</b>	<b>1,021,910,802</b>

Sign



Date 30<sup>th</sup> April 2026

## H. Summary of Programme, Sub-Programme and Economic Classification (Kshs.)

County Programme (CP)	County Sub Programme (CSP)	Budget Estimates FY 2024/2025	Revised Budget Estimates FY 2024/2025	Budget Estimates FY 2025/2026	1st Revised Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Projected Budget Estimates FY 2027/2028-2028/2029	
		Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..	Kshs..
CP 45: General Administration and support services	CSP 44.1: Administrative support service	891,698,127	804,254,206	859,382,566	859,598,045	869,598,046	929,009,820	1,021,910,802
	Compensation to Employees	481,116,574	445,462,004	468,610,184	434,075,663	517,684,414	541,904,825	596,095,308
	Use of Goods and Services	392,881,553	336,649,906	383,822,382	413,772,382	350,313,632	385,344,995	423,879,495
	Acquisition of Non-Financial Assets	17,700,000	22,142,296	6,950,000	11,750,000	1,600,000	1,760,000	1,936,000
	Grants, transfers and subsidies	-	-	-	-	-	-	-
CP 46: Legislation, Representation and Oversight	CSP 46: Infrastructure Development	40,000,000	42,200,000	54,500,000	54,500,000	-	-	-
	Use of Goods and Services	-	-	-	-	-	-	-
	Acquisition of Non-Financial Assets	40,000,000	42,200,000	54,500,000	54,500,000	-	-	-
	Grants, transfers and subsidies	-	-	-	-	-	-	-
<b>Total Vote</b>		<b>931,698,127</b>	<b>846,454,206</b>	<b>913,882,566</b>	<b>914,098,045</b>	<b>869,598,046</b>	<b>929,009,820</b>	<b>1,021,910,802</b>

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

I. Details of Staff Establishment by Organization Structure (Delivery Units)

	Designation	JG	Basic Salary	House All	Commuter Allow	Leave Allowance	Employer Pension	Standing All	Car Maintenance	Mileage Reimbursement	Gratuity	Resp All	Other Allow	Total
1	Speaker		3,954,840	960,000				1,248,000	0		1,226,000	312,000	1,823,076	9,523,916
1	Deputy Speaker		1,785,192	720,000				1,248,000	362,004	249,376	533,410	312,000	536,644	5,786,626
1	Leader of Majority		1,473,960	600,000				748,800	362,004	418,309	456,928	0	469,164	4,529,165
1	Leader of Minority		1,473,960	600,000				1,248,000	362,004	209,154	456,928	312,000	469,164	5,131,210
50	M/CAS		59,251,800	30,000,000				52,169,800	18,100,200	13,876,588	18,368,058	11,040,000	13,827,000	216,633,446
1	Clerk to County Assembly	T	3,558,360	720,000				641,754					166,546	5,606,660
2	Deputy Clerk Accounts	R	3,872,160	780,000				697,824					155,582	6,092,456
1	Director Finance and Accounts	R	2,194,680	480,000				401,202					43,600	3,494,372
1	Director Hansard Research and Information Services	R	2,194,680	480,000				401,202					79,400	3,367,282
1	Director Legislative, Procedural and Committee Services	R	2,007,000	480,000				373,050					76,585	3,295,885
1	Deputy Director Legislative and Procedural and Committee Services	Q	1,677,480	480,000				323,622					35,482	2,824,374
1	Assistant Director Public Communication and Media Relations	P	1,458,000	288,000				261,900					56,750	2,228,650
1	Assistant Director Committee Services	P	1,458,000	288,000				261,900					56,750	2,228,650
1	Assistant Director Supply Chain Management	P	1,458,000	288,000				261,900					56,750	2,228,650
1	Assistant Director Administration	P	1,458,000	288,000				261,900					54,300	2,226,200
1	Human Resource Management	P	1,458,000	288,000				261,900					54,300	2,226,200
1	Principal Administrative Assistant	N	1,153,560	288,000				216,234					23,663	1,873,587
1	Principal Fiscal Analyst	N	1,153,560	288,000				216,234					23,663	1,873,587
6	Principal Hansard Reporter	N	6,921,360	1,728,000				1,297,404					141,980	10,724,744
1	Principal Public Communication and Media Relations	N	1,153,560	288,000				216,234					23,663	1,873,587

Sign



Date 30<sup>th</sup> April 2026

	Designation	JG	Basic Salary	House All	Computer Allow	Leav Allowance	Employer Pension	Sitting All	Car Maintenance	Mileage Reimbursement	Gratuity	Resp All	Other Allow	Total
2	Principal Research Researcher	N	2,307,120	576,000	192,000	20,000	432,468						47,327	3,574,915
1	Principal Finance Officer	N	720,960	288,000	96,000	10,000	14,400						31,424	1,160,784
1	Chief Accountant	M	827,280	240,000	96,000	68,940	160,092						18,049	1,410,361
1	Chief Administrative Assistant	M	827,280	240,000	96,000	68,940	160,092						18,049	1,410,361
5	Chief Clerk Assistant	M	4,136,400	1,200,000	480,000	167,880	800,460						90,246	6,874,986
1	Chief Librarian	M	827,280	240,000	96,000	10,000	160,092						18,049	1,351,421
1	Chief Maintenance Officer	M	827,280	240,000	96,000	68,940	160,092						18,049	1,410,361
1	Senior Sergeant at Arms	M	627,960	240,000	96,000	10,000	14,400						26,809	1,015,169
2	Principal Driver	L	1,580,640	480,000	144,000	131,720	309,096						34,270	2,679,726
2	Senior Accountant	L	1,343,760	2,660,000	144,000	75,860	492,348						73,016	4,788,984
1	Senior Administrative Assistant	L	790,320	198,000	72,000	10,000	148,248						16,505	1,235,073
2	Senior Clerk Assistant	L	1,580,640	480,000	144,000	75,860	309,096						34,270	2,623,866
2	Senior Human Resource Management Officer	L	1,580,640	396,000	144,000	75,860	296,496						47,260	2,540,256
1	Senior ICT Officer	L	553,440	240,000	72,000	10,000	10,800						23,182	909,422
1	Senior Internal Auditor	L	553,440	240,000	72,000	10,000	10,800						23,182	909,422
2	Senior Legal Officer	L	1,106,880	480,000	144,000	20,000	21,600						46,363	1,818,843
1	Senior Sergeant at Arms 1	L	553,440	240,000	72,000	10,000	10,800						23,182	909,422
1	ICT Officer 1	K	686,760	120,000	60,000	10,000	121,014						13,601	1,011,375
2	Administrative Assistant 1	K	1,373,520	235,200	120,000	20,000	241,308						36,731	2,026,759
1	Chief Driver	K	686,760	120,000	60,000	57,230	121,014						13,601	1,058,605
2	Clerk Assistant 1	K	1,373,520	230,400	120,000	20,000	240,588						46,259	2,030,767
1	Finance Officer 1	K	686,760	120,000	60,000	57,230	121,014						13,601	1,058,605
1	Fiscal Analyst 1	K	497,040	120,000	60,000	10,000	9,000						18,106	714,146
1	Human Resource Officer 1	K	576,480	69,600	48,000	6,500	96,912						21,011	818,503
1	ICT Officer 1	K	686,760	120,000	60,000	10,000	121,014						13,601	1,011,375
1	Librarian 1	K	686,760	120,000	60,000	10,000	121,014						13,601	1,011,375
1	Maintenance Officer 1	K	686,760	120,000	60,000	57,230	121,014						13,601	1,058,605
2	Office Attendant 1	K	1,373,520	240,000	120,000	114,460	242,028						27,203	2,117,211
2	Research Officer 1	K	1,073,520	189,600	108,000	16,500	105,912						39,117	1,532,649
2	Sergeant at Arms 1	K	1,373,520	240,000	120,000	114,460	242,028						27,203	2,117,211
7	Senior Clerical Officer	K	4,807,320	840,000	420,000	258,920	847,098						95,210	7,268,548
1	Supply Chain Management Officer 1	K	576,480	69,600	48,000	6,500	96,912						21,011	818,503

Department	JG	Basic Salary	Home All	Computer Allow	Leave Allowance	Employer Pension	Strking All	Car Maintenance	Milage Reimbursement	Gratuity	Resp All	Other Allow	Total
1 Accountant 2	J	413,040	69,600	48,000	6,500	7,200						15,060	559,400
1 Caring Supervisor	J	553,440	69,600	48,000	6,500	93,456						10,666	781,662
4 Clerical Officer 2	J	2,213,760	278,400	192,000	26,000	373,824						42,662	3,126,646
2 Clerk Assistant 2	J	1,106,880	139,200	96,000	13,000	186,912						21,331	1,563,323
1 Commissioner 1	J	553,440	69,600	48,000	6,500	93,456						10,666	781,662
1 Hansard Reporter 2	J	553,440	69,600	48,000	6,500	93,456						254,266	1,025,262
1 Records Management Officer	J	553,440	69,600	48,000	6,500	93,456						10,666	781,662
2 Senior Driver	J	1,660,320	208,800	144,000	19,500	280,368						31,997	2,344,985
3 Supply Chain Management Officer	J	1,660,320	208,800	144,000	19,500	280,368						31,997	2,344,985
2 Clerical Officer	H	4,452,000	600,000	480,000	65,000	757,800						88,980	6,443,780
13 Commissioner 2	H	5,787,600	780,000	624,000	84,500	985,140						115,674	8,376,914
3 Driver	H	1,335,600	180,000	144,000	19,500	227,340						26,694	1,933,134
1 Head Waiter	H	445,200	60,000	48,000	6,500	75,780						8,898	644,378
1 Office Attendant 2	H	445,200	60,000	48,000	6,500	75,780						8,898	644,378
11 Office Attendant 3	G	4,072,200	508,200	528,000	71,500	687,060						142,326	6,009,286
1 Chair Person CASB				0			1,132,000					17,280	1,169,280
1 Vice Chairperson CASB				0			960,000					14,400	974,400
1 Member CASB				0			768,000					11,520	779,520
1 External Member CASB				240,000			768,000					2,829,540	4,161,180
1 External Member CASB				240,000			768,000					2,829,540	4,161,180
1 Secretary CASB				0			768,000					11,520	779,520
53 Ward Managers/PA 1		15,900,000								2,957,400		1,644,060	20,501,460
53 Secretary/PA 2		11,448,000								2,129,328		1,574,280	15,151,608
53 Security Guard/PA 3	M	9,438,240	168,660	96,000						1,755,513		1,547,134	12,740,887
1 Personal Assistant	L	720,960	168,660	72,000						305,542		41,304	1,332,466
1 Personal Secretary	H	384,000	46,200	48,000						269,272		39,549	1,177,441
1 Driver	H	384,000	46,200	48,000						148,242		33,693	660,135
1 Messenger	E	254,880	35,520	36,000						101,184		31,416	459,000
1 Support Staff 1	E	254,880	35,520	36,000						101,184		31,416	459,000
1 Cook	E	254,880	35,520	36,000						101,184		31,416	459,000
Staff Promotion		4,500,000	900,000	278,137	50,000	600,000						350,000	6,678,137
Pension Arrears						25,000,000							25,000,000
Salary Arrears as Per SRC Circular		17,211,607	234,049	0	0	1,540,494						5,533,574	24,519,724
Contracted Staff		2,930,160										176,534	3,106,714
Total Salaries		228,737,839	56,959,929	10,502,137	3,468,240	43,905,400	61,846,600	19,186,212	14,753,427	29,577,452	11,976,000	36,771,178	517,684,414

Sign 

Date 30<sup>th</sup> April 2026

**Itemized recurrent**

15. County Assembly								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025 Kshs.	FY 2025/2026 Kshs.	FY 2025/2026 Kshs.	FY 2026/2027 Kshs.	FY 2027/2028 Kshs.	FY 2028/2029 Kshs.
	2100000	<b>EMPLOYEE COMPENSATION</b>	<b>445,462,004</b>	<b>468,610,184</b>	<b>434,075,663</b>	<b>517,684,414</b>	<b>569,452,855</b>	<b>626,398,141</b>
	2110100	Basic Salary - Permanent Employee	177,898,688	187,936,800	180,184,991	232,246,450	255,471,095	281,018,205
	2110101	Basic Salary civil service	171,184,468	180,472,292	168,053,229	204,096,072	224,505,679	246,956,247
	2110101	Salary increment staff				523,940	576,334	633,967
	2110101	Salary arrears				24,519,724	26,971,696	29,668,866
	2110202	Internship and contracted staff	6,714,220	7,464,508	12,131,762	3,106,714	3,417,385	3,759,124
	2110101	Payroll Mortgage arrears (pending bills)						
		<b>Personal allowances paid as part of Salary</b>	<b>215,592,141</b>	<b>228,124,694</b>	<b>204,341,982</b>	<b>240,969,356</b>	<b>265,066,292</b>	<b>291,572,921</b>
	2110301	House Allowance	53,374,480	52,733,280	40,533,280	55,825,880	61,408,468	67,549,315
	2110310	Staff Promotion	5,724,481	6,678,137	7,324,946	6,678,137	7,345,951	8,080,546
	2110313	Entertainment Allowance-clerk						
	2110314	Commuter Allowance	11,093,000	9,840,000	6,760,479	10,224,000	11,246,400	12,371,040
	2110314	Transport Allowance CASB	720,000	720,000	720,000			
	2110315	Extraneous Allowance-clerk		720,000	720,000			
	2110317	Domestic Allowance-clerk		187,200	187,200			
	2110325	Car Maintenance-MCAs	19,186,212	19,186,212	19,186,212	19,186,212	21,104,833	23,215,317
	2110399	PFM Audit Committee Sittings	1,400,000	1,400,000	1,400,000			
	2110399	Salary market adjustment-MCAs	13,064,848	13,380,168	13,380,168	12,509,688	13,760,657	15,136,722
	2110404	Leave Allowance	4,987,870	3,336,600	2,336,600	3,418,240	3,760,064	4,136,070
	2120000	Industrial Training Levy	243,050	205,200	205,200	209,400	230,340	253,374
	2120101	N.S.S.F	840,000			5,728,320	6,301,152	6,931,267
	2110312	Monthly Retainer CASB	3,480,000	3,480,000	3,480,000	3,480,000	3,828,000	4,210,800
	2110312	Responsibility allowance	12,288,000	11,868,000	11,868,000	11,976,000	13,173,600	14,490,960
	2110312	CASB Sittings Allowance	5,184,000	5,184,000	5,184,000	5,184,000	5,702,400	6,272,640
	2110312	Personal Guide Allowance	480,000			240,000	264,000	290,400
	2110312	Sitting Allowance-MCAs	42,000,000	48,355,400	43,205,400	56,662,600	62,328,860	68,561,746
	2110312	CASB accommodation Allowance	1,920,000	1,920,000	1,920,000	1,920,000	2,112,000	2,323,200
	2110314	Mileage Allowance						
	2110314	Mileage reimbursable	7,722,109	14,109,804	14,109,804	14,753,427	16,228,770	17,851,647
	2210405	Telephone Allowance	3,206,000	3,396,000	3,396,000	3,396,000	3,735,600	4,109,160
	2710103	Gratuity	28,678,091	31,424,693	28,424,693	29,577,452	32,535,197	35,788,717
	2120100	<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>51,971,175</b>	<b>52,548,690</b>	<b>49,548,690</b>	<b>44,468,608</b>	<b>48,915,469</b>	<b>53,807,016</b>
	2120103	Staff Pension	21,325,442	21,865,473	18,865,473	16,764,906	18,441,397	20,285,536
	2120103	Pension arrears	25,000,000	25,000,000	25,000,000	25,000,000	27,500,000	30,250,000
	2120103	Housing Levy	5,645,733	5,683,217	5,683,217	2,703,702	2,974,072	3,271,479
	2210000	<b>Use of Goods and Services</b>	<b>336,649,906</b>	<b>383,822,382</b>	<b>413,772,382</b>	<b>350,313,632</b>	<b>385,344,995</b>	<b>423,879,494</b>
	2210100	Utilities Supplies and Services	2,800,000	3,080,000	3,080,000	3,200,000	3,520,000	3,872,000
	2210101	Electricity Expenses	1,400,000	1,540,000	1,540,000	1,600,000	1,760,000	1,936,000
	2210102	Water and Sewerage charges	1,400,000	1,540,000	1,540,000	1,600,000	1,760,000	1,936,000
	2210200	<b>Communication Supplies and Services</b>	<b>2,414,308</b>	<b>2,655,739</b>	<b>2,655,739</b>	<b>2,705,000</b>	<b>2,975,500</b>	<b>3,273,050</b>
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	2,094,308	2,303,739	2,303,739	2,350,000	2,585,000	2,843,500
	2210203	Courier and Postal Services	320,000	352,000	352,000	355,000	390,500	429,550
	2210300	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>99,645,117</b>	<b>114,947,913</b>	<b>124,947,913</b>	<b>138,000,000</b>	<b>151,800,000</b>	<b>166,980,000</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	28,000,000	40,000,000	50,000,000	42,000,000	46,200,000	50,820,000

Sign



Date 30<sup>th</sup> April 2026

15. County Assembly								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	221030	Daily Subsistence Allowances	71,645,117	74,947,913	74,947,913	96,000,000	105,600,000	116,160,000
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and Other Transportation Costs</b>	<b>20,000,000</b>	<b>28,000,000</b>	<b>28,000,000</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>10,890,000</b>
	2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,000,000	28,000,000	28,000,000	9,000,000	9,900,000	10,890,000
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>	<b>6,700,000</b>	<b>10,370,000</b>	<b>10,370,000</b>	<b>9,200,000</b>	<b>10,120,000</b>	<b>11,132,000</b>
	2210502	Publishing and Printing Services	2,000,000	3,300,000	3,300,000	3,400,000	3,740,000	4,114,000
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000	320,000	320,000	300,000	330,000	363,000
	2210504	Advertising awareness	2,000,000	2,750,000	2,750,000	2,500,000	2,750,000	3,025,000
	2210505	Photocopying Services	2,500,000	4,000,000	4,000,000	3,000,000	3,300,000	3,630,000
	2210600	Rentals of Produced Assets	10,800,000	10,800,000	10,800,000	10,800,000	11,880,000	13,068,000
	2210603	Rents and Rates - Non-Residential	10,800,000	10,800,000	10,800,000	10,800,000	11,880,000	13,068,000
	<b>2210700</b>	<b>Training Expenses</b>	<b>13,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>
	2210711	Tuition Fees	13,000,000	10,000,000	10,000,000	5,000,000	5,500,000	6,050,000
	2210710	Accommodation	-	-	-	-	-	-
	<b>2210800</b>	<b>Hospitality Supplies and Services</b>	<b>27,000,000</b>	<b>30,000,000</b>	<b>40,000,000</b>	<b>25,000,000</b>	<b>27,500,000</b>	<b>30,250,000</b>
	2210801	Catering Services, Receptions, Ac	27,000,000	30,000,000	40,000,000	25,000,000	27,500,000	30,250,000
	<b>2210900</b>	<b>Insurance</b>	<b>38,500,000</b>	<b>44,400,000</b>	<b>44,400,000</b>	<b>45,500,000</b>	<b>50,050,000</b>	<b>55,055,000</b>
	2210904	General Insurance	4,000,000	4,400,000	4,400,000	4,500,000	4,950,000	5,445,000
	2210910	Medical Insurance	34,500,000	40,000,000	40,000,000	41,000,000	45,100,000	49,610,000
	<b>2211000</b>	<b>Specialized Materials and Supplies</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>400,000</b>	<b>440,000</b>	<b>484,000</b>
	2211016	Purchase of Uniforms and Clothing – Staff	500,000	550,000	550,000	200,000	220,000	242,000
	2211016	Purchase of Uniform and Clothing - Ceremonial chamber uniforms	300,000	330,000	330,000	-	-	-
	2211026	Fumigation	200,000	220,000	220,000	200,000	220,000	242,000
		Purchase of Covid 19 preventive material	-	-	-	-	-	-
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	<b>3,800,000</b>	<b>4,180,000</b>	<b>4,080,000</b>	<b>4,060,000</b>	<b>4,466,000</b>	<b>4,912,600</b>
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,000,000	2,200,000	2,200,000	2,500,000	2,750,000	3,025,000
	2211103	Sanitary and Cleaning Materials,	1,000,000	1,100,000	1,100,000	800,000	880,000	968,000
	2211103	Sanitary Bins	200,000	220,000	120,000	100,000	110,000	121,000
	2211104	Accountable Documents	600,000	660,000	660,000	660,000	726,000	798,600
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	<b>3,200,000</b>	<b>4,620,000</b>	<b>4,620,000</b>	<b>4,630,000</b>	<b>5,093,000</b>	<b>5,602,300</b>
	2211201	Refined Fuels and Lubricants for Transport	3,200,000	4,620,000	4,620,000	4,630,000	5,093,000	5,602,300
	<b>2211300</b>	<b>Other Operating Expenses</b>	<b>99,290,481</b>	<b>110,394,260</b>	<b>111,544,260</b>	<b>83,968,632</b>	<b>92,365,495</b>	<b>101,602,044</b>
	2211301	Bank Services Commission & Charges	-	-	-	-	-	-
	2211305	Contracted Guards	5,600,000	6,160,000	6,160,000	6,200,000	6,820,000	7,502,000
	2211305	Contracted Cleaning Services	3,500,000	3,850,000	5,000,000	4,000,000	4,400,000	4,840,000
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	440,000	440,000	450,000	495,000	544,500
	2211308	Legal dues/fees, arbitration and compensation payments	4,000,000	4,500,000	4,500,000	3,000,000	3,300,000	3,630,000
	2211310	Contracted Professional Services	-	440,000	440,000	-	-	-
	2211399	CASA/EALASCA Games	20,000,000	20,000,000	20,000,000	20,000,000	22,000,000	24,200,000

Sign



Date 30<sup>th</sup> April 2026



15. County Assembly								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	2211399	Revolving Fund (Operations refund)	-	-	-	-	-	-
	2211399	Publishing of bills	2,000,000	2,200,000	2,200,000	1,000,000	1,100,000	1,210,000
	2211399	Strategic plan and ISO Documentation	6,000,000	4,000,000	4,000,000	-	-	-
	2211399	Policy Development	500,000	550,000	550,000	-	-	-
	2211399	CASB Operation	5,500,000	6,050,000	6,050,000	5,100,000	5,610,000	6,171,000
	2211399	Oversight & Public Participation	6,000,000	6,500,000	6,500,000	3,500,000	3,850,000	4,235,000
	2211399	PFM Compliance programme	5,000,000	6,000,000	6,000,000	3,000,000	3,300,000	3,630,000
	2211399	Ward Offices Operation	17,367,697	18,504,260	18,504,260	18,504,260	20,354,686	22,390,155
	2211399	legislative summit	3,000,000	4,000,000	4,000,000	3,000,000	3,300,000	3,630,000
	2211399	Budget Preparation Expenses	4,022,784	10,000,000	10,000,000	5,664,372	6,230,809	6,853,890
	2211399	Equipping of legislative library	-	-	-	-	-	-
	2211399	CAF/SOCCAT/AEBM Subscription	5,000,000	5,000,000	5,000,000	4,000,000	4,400,000	4,840,000
	2211399	Internet Subscription	500,000	550,000	550,000	550,000	605,000	665,500
	2211399	Staff Job Evaluation	-	-	-	-	-	-
	2211399	LVRLAC Activities	-	-	-	-	-	-
	2211399	Audit Fees	900,000	1,650,000	1,650,000	-	-	-
	2211399	KRA Tax Penalties	10,000,000	10,000,000	10,000,000	6,000,000	6,600,000	7,260,000
	2220100	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>4,000,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>
	2220101	Maintenance Expenses - Motor Vehicles	4,000,000	5,500,000	5,500,000	5,500,000	6,050,000	6,655,000
	2220200	<b>Routine maintenance- other Assets</b>	<b>4,500,000</b>	<b>3,774,470</b>	<b>12,674,470</b>	<b>3,350,000</b>	<b>3,685,000</b>	<b>4,053,500</b>
	2220201	Maintenance of Plant, Machinery and Equipment	2,000,000	1,000,000	1,000,000	500,000	550,000	605,000
	2220205	Maintenance of Buildings and Stations ++ Non-residential	1,000,000	1,100,000	10,000,000	1,000,000	1,100,000	1,210,000
	2220210	Maintenance of Hansard Machine	700,000	770,000	770,000	500,000	550,000	605,000
	2220210	Maintenance of Computers, Software, and Networks	500,000	550,000	550,000	500,000	550,000	605,000
	2220210	Website Management	300,000	354,470	354,470	350,000	385,000	423,500
	2220210	Valuation of Assets	-	-	-	500,000	550,000	605,000
	3100000	<b>Acquisition OF Non-Financial Assets</b>	<b>22,142,296</b>	<b>6,950,000</b>	<b>11,750,000</b>	<b>1,600,000</b>	<b>1,760,000</b>	<b>1,936,000</b>
	3111001	Purchase of Office Furniture and Fittings	2,500,000	2,750,000	2,750,000	800,000	880,000	968,000
	3111002	Purchase of Computers, Printers and other IT Equipment and air conditioners	3,500,000	-	2,500,000	800,000	880,000	968,000
	3111002	Purchase of Heavy duty printers and photocopier	-	-	1,500,000	-	-	-
	3111002	Purchase of Ipads	8,442,296	4,200,000	5,000,000	-	-	-
	3111004	Purchase of Exchanges and other Communications Equipment	-	-	-	-	-	-
	3111009	Acquisition of Software and Antiviruses	300,000	-	-	-	-	-
	3111009	Purchase of goose mikes/tapes for Hansard system	200,000	-	-	-	-	-
	3110704	Purchase of Bicycles and Motorcycles	7,200,000	-	-	-	-	-
	3111009	Purchase of Other Office Equipment (including fridges, sentry box)	-	-	-	-	-	-
		Grants, Transfers and Subsidies	-	-	-	-	-	-

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15. County Assembly								
DEPARTMENT	GFS CODE	TITLE AND DETAILS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
			FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
			Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
		Car Grant Reimbursement	-	-	-	-	-	-
		<b>Gross Recurrent Expenditure Kshs.</b>	<b>804,254,206</b>	<b>859,382,566</b>	<b>859,598,045</b>	<b>869,598,046</b>	<b>956,557,850</b>	<b>1,052,213,635</b>
		Compensation to Employees	445,462,004	468,610,184	434,075,663	517,684,414	569,452,855	626,398,141
		Use of Goods and Services	336,649,905	383,822,382	413,772,382	350,313,632	385,344,995	423,879,494
		Acquisition OF Non-Financial	22,142,296	6,950,000	11,750,000	1,600,000	1,760,000	1,936,000
		Grants, Transfers and Subsidies	-	-	-	-	-	-
		<b>TOTAL</b>	<b>804,254,206</b>	<b>859,382,566</b>	<b>859,598,045</b>	<b>869,598,046</b>	<b>956,557,850</b>	<b>1,052,213,635</b>

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Date 30<sup>th</sup> April 2026

## Itemized development

14. County Assembly									
COUNTY DEVELOPMENT BUDGET	GFS CODE	TITLE AND DETAILS	STATUS	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	REVISED BUDGET ESTIMATES	BUDGET ESTIMATES	PROJECTED BUDGET ESTIMATES	
				FY 2024/2025	FY 2025/2026	FY 2025/2026	FY 2026/2027	FY 2027/2028	FY 2028/2029
				Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Programme: Legislation, Representation and Oversight</b>									
<b>Infrastructure Development</b>									
	3111111	Installation and Commissioning of E-Parliament software	New	-	42,000,000	42,000,000	-	-	-
	3110299	Infrastructure Development-cabros	Ongoing	-	1,500,000	1,500,000	-	-	-
	3110399	landscaping at speakers residence	Ongoing	4,500,000	-	-	-	-	-
	3110202	Construction works	New	-	3,300,000	3,300,000	-	-	-
	3130101	Acquisition of Land for ward offices	New	34,300,000	7,700,000	7,700,000	-	-	-
	3111101	Purchase and installation of raze wire for perimeter wall in the speaker's official residence		3,400,000	-	-	-	-	-
<b>Total</b>				<b>42,200,000</b>	<b>54,500,000</b>	<b>54,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Date 30<sup>th</sup> April 2026

## Annex 1: Detailed Project

Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Busia Municipality	Urban Management Services	Urban Infrastructure Development and Management	2640599	Kenya Urban Support Programme- urban development grant	Busia Municipality	Busia Municipality			150,000,000	Donor Funded Projects
Busia Municipality	Urban Management Services	Urban Infrastructure Development and Management	2640599	Maintenance of Municipal Market(Busia transshipment market and Soko Posta)	Busia	County Wide			6,000,000	Mainstream
Busia Municipality	Urban Management Services	Urban Infrastructure Development and Management	3110502	Storm water management -opening and rehabilitation of drainage channels in urban Centres	Busia Municipality	Busia Municipality			8,000,000	mainstream
		Urban Infrastructure Development and Management Total							164,000,000	
	Urban Management Services Total								164,000,000	
Busia Municipality	Urban Management Services	Urban Infrastructure Development and management	3110504	Cabros					37,000,000	Development Rollover
		Urban Infrastructure Development and management Total							37,000,000	
	Urban Management Services Total								37,000,000	
Busia Municipality Total									201,000,000	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure Development	3110202	Construction and Completion of ECDE classrooms		Ward Projects			105,000,000	Ward Project
		ECDE Infrastructure Development Total							105,000,000	
	Early Childhood Development and Education Total								105,000,000	
Education and Industrial Skills development	Early Childhood Development and Education	ECDE Infrastructure development	3110202	Proposed construction and completion of classrooms at					7,050,000	Development Rollover

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Education and Industrial Skills development	Early Childhood Development Education	ECDE Infrastructure development	3110202	Nyalwanda, Butunyi, Kingandole, Buriya, Bukibwaku and Ebuviyo Proposed construction of classroom at Kengatunyi and Achukoit and completion of classroom at Achumet, Kagutio and Ikapolok Primary					6,650,000	Development Rollover
Education and Industrial Skills development	Early Childhood Development Education	ECDE Infrastructure development	3110202	proposed construction of SNE ECDE					6,108,486	Pending Bills
Education and Industrial Skills development	Early Childhood Development Education	ECDE Infrastructure development	3110202	Construction of ECD classroom & 8 door toilet at Mumadeya pri school/ Bunyala west	Mumadeya	Bunyala West			1,851,170	Pending Bills
		<b>ECDE Infrastructure development Total</b>							<b>21,659,656</b>	
	<b>Early Childhood Development Education Total</b>								<b>21,659,656</b>	
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure development	3210202	Construction of Administration block Mubwayo Bunyala central	Mubwayo	Bunyala Central			2,075,910	Pending Bills
		<b>VTCs Infrastructure development Total</b>							<b>2,075,910</b>	
Education and Industrial Skills development	Vocational Training Development	Equipping of VTC's	3111109	Equipping of VTCs					10,000,000	Mainstream
		<b>Equipping of VTC's Total</b>							<b>10,000,000</b>	
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure development	3210202	Completion & Equipping of Katakwa VTC Phase II & Namassali VTC Phase II					4,878,292	Development Rollover
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure development	3210202	Proposed Construction of Administration Block at Butula VTC					4,830,220	Development Rollover
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure Development	3210202	Proposed Construction of Administration Block at Osuret VTC Phase-11	Osuret VTC	Amukura West			2,000,000	Mainstream

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure Development	3210202	Proposed Completion of Administration Block at Bunia VTC	Bunia VTC	Marachi North			2,500,000	Mainstream
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure Development	3210202	Proposed Construction of Administration Block at Manyos VTC	Manyos VTC	Manyos South			2,500,000	Mainstream
Education and Industrial Skills development	Vocational Training Development	VTCs Infrastructure Development	3210202	Proposed Completion of Administration Block at Amagoro VTC	Amagoro VTC	Malaba Central			3,000,000	Mainstream
		VTCs Infrastructure development Total							19,708,512	
	Vocational Training Development Total								29,708,512	
Education and Industrial Skills development Total									158,444,078	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Finance	Economic Policy and Planning	Statistics	2640599	County Integrated Development Plan	County wide	County wide			25,000,000	Mainstream
		Statistics Total							25,000,000	
	Economic Policy and Planning Total								25,000,000	
Finance	Public Financial Management	Public Finance Management	3111111	Asset Management System	County wide	County wide			60,000,000	Mainstream
		Public Finance Management Total							60,000,000	
	Public Financial Management Total								60,000,000	
Finance Total	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Governorship	Disaster Risk Management	Disaster preparedness	3110299	proposed construction of headquarter disaster management centre phase II					6,269,710	Development Rollover
Governorship	Disaster Risk Management	Disaster preparedness	3110299	proposed construction of disaster management centre at semia sub-county					5,000,000	Development Rollover
		Disaster preparedness Total							11,269,710	
Governorship	Disaster Risk Management	Disaster Preparedness	3110299	Construction of Disaster Preparedness Centre	County Wide	County Wide			5,000,000	Mainstream
Governorship	Disaster Risk Management	Disaster Preparedness	3110504	Installation of lightning arrester	County Wide	County Wide			5,000,000	Mainstream

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Governorship	Disaster Risk Management	Disaster Preparedness	3111106	Disaster Risk preparedness and Management	County Wide	County Wide			10,000,000	Mainstream
		<b>Disaster Preparedness Total</b>							<b>20,000,000</b>	
<b>Governorship Total</b>									<b>31,269,710</b>	
									<b>31,269,710</b>	
Health and Sanitation	Curative and Rehabilitative services	Ambulance and Referral Services		Procurement of advanced ambulance	BCRH	Burumba			11,698,000	Development Rollover
		<b>Ambulance and Referral Services Total</b>							<b>11,698,000</b>	
Health and Sanitation	Curative and Rehabilitative services	Diagnostic services in Higher level facilities	3111101	Upgrading of Oxygen Plant at BCRH( Installation of Oil Free Piston Oxygen Booster)	BCRH	Burumba	New		5,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Diagnostic services in Higher level facilities	3111101	Upgrading and Maintenance of Renal and CT Scan Units at BCRH	BCRH	Burumba	New		15,000,000	Mainstream
		<b>Diagnostic services in Higher level facilities Total</b>							<b>20,000,000</b>	
Health and Sanitation	Curative and Rehabilitative services	Higher Level Hospital Equipment	3111101	Equipping and Operationalization of Maternity at Ang'urai SCH	Ang'urai SCH	Ang'urai North	New		4,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Higher Level Hospital Equipment	3111101	Equipping and Operationalization of Maternity at Khunyangu SCH	Khunyangu SCH	Kingandole	New		4,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Higher Level Hospital Equipment	3111101	Equipping and Operationalization of Theatre at Nambale SCH	Nambale SCH	Nambale-Township	Ongoing		4,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Higher Level Hospital Equipment	3111101	Equipping and Operationalization of Sio Port theatre	Sio-Port SCH	Sio Port	New		4,500,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Higher Level Hospital Equipment	3111101	Procurement Installation and Commissioning of Standby Generator (with Automatic changeover)	Port Victoria SCH	Buryala west	New		5,000,000	Mainstream
		<b>Higher Level Hospital Equipment Total</b>							<b>21,500,000</b>	

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timeliness	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110299	Proposed construction of incinerator at Port Victoria Sub-county Hospital					8,996,920	Development Rollover
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110299	Proposed construction of general ward at Angara Sub-county Hospital					6,710,350	Development Rollover
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110299	Proposed construction of modern kitchen at Teso North Sub-county Hospital					5,001,210	Development Rollover
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110299	Procurement and installation of a solar back up at Busia County Referral Hospital					5,000,000	Development Rollover
Health and Sanitation	Curative and Rehabilitative services	Infrastructure Development at Tier 3 facilities	3110299	Renovation of Busia County Referral Hospital Matrigue	BCRH	Burumba	Ongoing		3,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative services	Infrastructure Development at Tier 3 facilities	3110299	Operationalization of ICU at BCRH	BCRH	Burumba	New		20,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110302	Proposed refurbishment of Ward 5 first floor to establishment of amenity ward at BCRH	BCRH	Burumba			3,671,691	Mainstream
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110302	Completion of Maternity and Newborn unit at BCRH	BCRH	Burumba			18,049,035	Mainstream
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure Development at Tier 3 facilities	3110302	Refurbishment of Matayos Commodity Store	Matayos SCH	Matayos South	New		3,000,000	Mainstream
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at tier 3 facilities	3110302	Proposed refurbishment of Maternity at Khanyanga Sub county hospital	<b>Khanyanga SCH</b>				3,451,705	Pending Bills
Health and Sanitation	Curative and Rehabilitative Services	Infrastructure development at Tier 3 facilities	3110303	construction and completion of Sio Port SCH	Sio Port				3,235,100	Pending Bills
Health and Sanitation	Curative and Rehabilitative services	Infrastructure Development at Tier 3 facilities	3110303	Completion of Margue at Alupe SCH	Alupe	Angorom			5,000,000	Ward Project
		Infrastructure development at Tier 3 facilities Total							85,116,012	

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
	<b>Curative and Rehabilitative services Total</b>								138,314,012	
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at Tier 2 facilities	3110202	Proposed construction of Chemasir dispensary					7,765,193	Development Rollover
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at Tier 2 facilities	3110202	Proposed completion of outpatient block at Amoit dispensary					4,999,980	Development Rollover
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at Tier 2 facilities	3110202	Proposed completion of Kisoko (Isaka) dispensary					4,999,900	Development Rollover
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at Tier 2 facilities	3110202	Completion of Ganjala dispensary					6,000,000	Development Rollover
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	proposed expansion of maternity wing at Nasira dispensary in Busibwabo ward	Nasira	Busibwabo			85,163	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed completion of existing wards block at Matayos health centre Matayos South ward	Matayos HC	Matayos South			221,980	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed erection completion of 100 persons capacity septic tank & soak pit at Anarai health centre	Angurai HC				1,394,000	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed construction of dispensary in Malaba Central ward- Teso North sc					1,601,700	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed completion of maternity block at Bukhalahire					1,986,790	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed construction of new maternity at Angurai Health Centre Phase II					1,996,082	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at tier 2 facilities	3110202	Proposed completion of dispensary block at Buyofu dispensary	Buyofu				2,996,970	Pending Bills
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of X-Ray Unit at Lukolis Health Centre	Lukolis H.C	Amukura West			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department	Lukolis H.C	Amukura West			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Maternity and	Obekai Health Centre	Amukura Central			4,000,000	Ward Project

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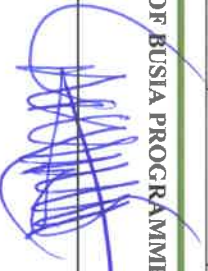


Department	Programme	Sub Programme	GFSS Code	Project Details	Project Location	Ward	Status	Timeliness	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Laboratory at Ockhai Health Centre Renovation of Out Patient Department	Ochude Dispensary	Chakol South			2,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of of fence and Installation of gate at Ochude Dispensary	Ochude Dispensary	Chakol South			1,300,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Gender Sensitive Pit Latrine	Ochude Dispensary	Chakol South			1,200,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Septic tank and Placenta pit	Moru Karisa Dispensary	Chakol North			1,700,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Fence and Installation of Gate	Moru Karisa Dispensary	Chakol North			1,800,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department and Staff houses	Esikulu Dispensary	Budhayo West			3,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Fence Phase II	Esikulu Dispensary	Budhayo West			600,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department and Maternity	Burumba Dispensary	Burumba			4,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity at Nasira Dispensary	Nasira Dispensary	Busiwabo			4,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Maternity at Muryatwa Dispensary -Phase I	Muryatwa Dispensary	Matayos South			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department and Laboratory	Mayenje Dispensary	Mayenje			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Fence and Installation of Gate	Mayenje Dispensary	Mayenje			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of 4-door Pit Latrine	Mayenje Dispensary	Mayenje			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department and Maternity(Ceiling, Wiring, drainage system,Septic Tank and Placenta Pit	Aganga H.C	Aganga Nanguba			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity phase II at Namuduru H.C	Namuduru H.C	Bwiri			4,500,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of fence and installation of gate at Nambuku Model H.C	Nambuku Model H.C	Nambuku Namboboto			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Laboratory, Pharmacy and Out Patient Department	Nambuku Model H.C	Nambuku Namboboto			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity at Nangina Dispensary	Nangina Dispensary	Nangina			3,600,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department	Nangina Dispensary	Nangina			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity at Aboloi Dispensary	Aboloi Dispensary	Angurai South			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity at Changara G.K Health Centre	Changara G.K Health Centre	Angurai East			3,800,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department	Changara G.K Health Centre	Angurai East			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Kapesur Dispensary	Kapesur Dispensary	Angurai North			2,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of fence and installation of gate at Kapesur Dispensary	Kapesur Dispensary	Angurai North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of Gender Sensitive Pit Latrine	Kapesur Dispensary	Angurai North			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department	Kamuriai Dispensary	Malaba North			2,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of fence and installation of gate at Kamuriai Dispensary	Kamuriai G.K Dispensary	Malaba North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department, Maternity, Laboratory and Burning Chambers at Malaba H.C	Malaba H.C	Malaba Central			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department Administration Block at Teso North S.C.H	Teso North S.C.H	Malaba South			4,500,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Maternity at Malanga H.C	Malanga H.C	Bukhayo Central			5,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Completion of Khayo Maternity	Khayo H.C	Bukhayo East			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Refurbishment of Musokoto Dispensary (Replacement of roof, water piping, completion of inbuilt toilets and painting)	Musokoto Dispensary	Bukhayo North/Walasi			5,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of fence and installation of gate at Segero Dispensary	Segero Dispensary	Nambale Township			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Renovation of Out Patient Department at Segero Dispensary	Kwang'amor Dispensary	Amukura East			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities	3110302	Construction of fence and installation of gate at Kwang'amor Dispensary	Kwang'amor Dispensary	Amukura East			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of Out Patient Department at Segero Dispensary	Segero Dispensary	Nambale Township			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Completion of Maternity and Septic Tank at Busigwa Dispensary	Busigwa Dispensary	Buryala Central			4,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of CDF Block into an MCH Unit at Budalang'i Health Centre	Budalang'i H.C	Buryala North			3,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Construction of fence and installation of gate at Budalang'i H.C	Budalang'i H.C	Buryala North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Refurbishment of Osieko Dispensary	Osieko Dispensary	Buryala South			2,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Construction of Septic tank and Placenta pit at Osieko Dispensary	Osieko Dispensary	Buryala South			2,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Landscaping of Port Victoria S.C.H	Port Victoria S.C.H	Buryala west			5,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of Out Patient Department, Maternity, Chronic unit and laboratory	Bumala A Health Centre	Marachi West			4,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Construction of of fence and installation	Bwaliro Dispensary	Eliugulu			1,000,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		of gate at Bwaliro Dispensary	Bwaliro Dispensary	Elugulu			3,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Completion of Maternity at Bukhalalire Dispensary	Bukhalalire Dispensary	Marachi Central			3,300,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of OPD at Bukhalalire Dispensary	Bukhalalire Dispensary	Marachi Central			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of OPD at Ikonzo Model H.C	Ikonzo Model H.C	Kingandole			4,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of OPD at Musibiriri Dispensary	Musibiriri Dispensary	Marachi East			2,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Construction of Septic Tank at Musibiriri Dispensary	Musibiriri Dispensary	Marachi East			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of Out Patient Department at Sikarira Health Centre	Sikarira Health Centre	Marachi North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure Development at Tier 2 facilities		Renovation of Laboratory at Sikarira Health Centre	Sikarira Health Centre	Marachi North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Infrastructure development at Tier 2 facilities Total							180,847,758	
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Kwang'amor Dispensary	Kwang'amor Dispensary	Amukura East			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Lukolis H.C	Lukolis H.C	Amukura West			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Ochude Dispensary	Ochude Dispensary	Chakol South			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Moru Karisa Dispensary	Moru Karisa Dispensary	Chakol North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Esikulu Dispensary	Esikulu Dispensary	Bukhayo West			900,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Burumba Dispensary	Burumba Dispensary	Burumba			1,000,000	Ward Project

Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timeliness	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Nansira Dispensary	Nansira Dispensary	Bustiwabo			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Muvutwa Dispensary	Muvutwa Dispensary	Makyo's South			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Mayenje Dispensary	Mayenje Dispensary	Mayenje			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Agenga H.C	Agenga H.C	Agenga Nanguba			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Namuduru H.C	Namuduru H.C	Bwiri			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Nambuku Model H.C	Nambuku Model H.C	Nambuku Nambobobo			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Nangina Dispensary	Nangina Dispensary	Nangina			400,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Aboloi Dispensary	Aboloi Dispensary	Angurai South			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Changara G.K Health Centre	Changara G.K Health Centre	Angurai East			200,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Kapesur Dispensary	Kapesur Dispensary	Angurai North			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Kamuriai G.K Dispensary	Kamuriai G.K Dispensary	Malaba North			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110101	Equipping and operationalization of Busagwa Dispensary	Busagwa Dispensary	Buryala Central			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment	3110102	Equipping and operationalization of Obekai Health Centre	Obekai Health Centre	Amukura Central			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Malaba H.C	Malaba H.C	Malaba Central			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Teso North S.C.H	Teso North S.C.H	Malaba South			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Kinyo H.C	Kinyo H.C	Bukhayo East			500,000	Ward Project

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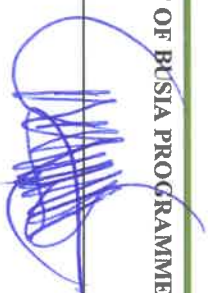


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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Segero Dispensary	Segero Dispensary	Nambale Township			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Budalang'i H.C	Budalang'i H.C	Bunyala North			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Budalang'i H.C	Ostieko Dispensary	Bunyala South			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Bumala A Health Centre	Bumala A Health Centre	Marachi West			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Bwaliro Dispensary	Bwaliro Dispensary	Elbugulu			500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Bukhalalire Dispensary	Bukhalalire Dispensary	Marachi Central			700,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Ikonzo Model Health Centre	Ikonzo Model H.C	Kingandole			1,000,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Musibiriri Dispensary	Musibiriri Dispensary	Marachi East			1,500,000	Ward Project
Health and Sanitation	Preventive and Promotive Health Services	Lower-level Hospital equipment		Equipping and operationalization of Sikarira Health Centre	Sikarira Health Centre	Marachi North			2,000,000	Ward Project
		<b>Lower-level Hospital equipment Total</b>							<b>23,200,000</b>	
	<b>Preventive and Promotive Health Services Total</b>								<b>204,047,758</b>	
<b>Health and Sanitation Total</b>									<b>342,361,770</b>	
<b>Department</b>	<b>Programme</b>	<b>Sub Programme</b>	<b>GFS Code</b>	<b>Project Details</b>	<b>Project Location</b>	<b>Ward</b>	<b>Status</b>	<b>Timelines</b>	<b>Amount FY 2026/2027 (Ksh)</b>	<b>Remarks</b>
Lands, Housing and Urban Development	Housing Development and management	Housing Development	3110201	Governors Residence	Nasewa	Matayos South			20,000,000	Mainstream
		<b>Housing Development Total</b>							<b>20,000,000</b>	
Lands, Housing and Urban Development	Housing Development and management	Housing Management	3110302	Renovation of County offices	County Wide	Ward wide			20,000,000	Mainstream
		<b>Housing Management Total</b>							<b>20,000,000</b>	

Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
	Housing Development and management Total								40,000,000	
Land, Housing and Urban Development	Physical planning and Land use management	Land use administration and management	3110504	Acquisitions of Land (Land Banking Surveying and Tiling)	County wide	County Wide			5,000,000	mainstream
	Physical planning and Land use management Total								5,000,000	
Land, Housing and Urban Development Total									45,000,000	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Malaba Municipality	Urban Management Services	Urban Infrastructure Development and Management	2640599	Kenya Urban Support Programme - urban development grant	Malaba Municipality	Malaba Municipality			40,000,000	Donor Funded Projects
Malaba Municipality	Urban Management Services	Urban Infrastructure Development and Management	3110502	Storm water management - opening and rehabilitation of drainage channels in urban centres	Malaba Municipality	Malaba Municipality			6,000,000	mainstream
	Urban Management Services Total	Urban Infrastructure Development and Management Total							46,000,000	
Malaba Municipality Total									46,000,000	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Public Service Management	Devolution Support	County Institutional Infrastructure Support	2640599	Other Capital Grants and Transfers KDSP					352,500,000	Donor Funded Projects
	Devolution Support Total	County Institutional Infrastructure Support Total							352,500,000	
Public Service Management Total									352,500,000	
Smart Agriculture, Livestock, Fisheries, Blue	Crop Development	Input Access	2211004	Provision for supply and delivery of 220hms					2,460,000	Pending Bills

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Economy and Agribusiness				of decis 10 litreof Agriculture HQs						
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	2211004	Supply of Decis 10 Litres					2,610,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111103	Supply and delivery of 1240 bags of sunflower					1,698,800	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111201	Supply and delivery of Agriculture materials supplies and small equipments					315,424	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111201	Supply and delivery of 2564 pieces of Jembe					1,999,920	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Provision for supply and delivery of certified maize seeds, mitro seeds and spider plant seeds to Bukhayo East Ward		Bukhayo East			923,210	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Provision for supply and delivery 206 bags of 10kg certified maize seeds and 36 bags of 50kg NPK fertilizer to Malaba Central Ward		Malaba Central			993,550	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Supply and delivery of 258 bags of certified maize seeds					999,750	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Provision for supply and delivery 412 bags of 10kg certified maize seeds and 73 bags of 50kg NPK fertilizer to Angurai North Ward		Angurai North			1,992,525	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Certified Maize Seeds 10 Kg Bags					1,999,275	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Supply and delivery of 600 bags of 50 kgs groundnut seeds					2,780,700	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Supply and delivery of 690 bags of 10 kgs groundnut seeds					3,150,000	Pending Bills

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Supply and delivery of 2,000 bags of 50 kgs Agriculture lime					2,587,500	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	Supply and delivery of 2,000 bags of 50 kgs Agriculture lime					2,587,500	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Chakol South			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Angorom			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Amukura Central			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Amukura East			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Chakol North			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Amukura West			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bunumba			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bukhoyo West			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Matayos South			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Mayenje			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Bushwabo			4,000,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Marachi North			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Marachi West			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Marachi Central			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Marachi East			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Elugulu			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Kingandole			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	malaba Central			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Malaba South			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Angurai North			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Angurai South			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Malaba North			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Angurai East			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Nambale Township			4,000,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bukhayo East			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Bukhayo North/Walasi			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Bukhayo Central			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Namboboto Nambuku			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Agerga Nanguba			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Nangina			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bwiri			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bunyala West			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input Access	3111301	supply of certified crop seeds/farm input	County Wide	Bunyala North			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Bunyala South			4,000,000	Ward Project
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	Input access	3111301	supply of certified crop seeds/farm input	County Wide	Bunyala Central			4,000,000	Ward Project
<b>Input Access Total</b>									<b>167,098,154</b>	
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	National Agricultural Value Chain Development	2640599	National Agricultural Value Chain Development Project	County Wide	County Wide	Ongoing		235,500,000	Donor Funded Projects
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Crop Development	National Agricultural Value							<b>235,500,000</b>	

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
	<b>Crop Development Total</b>	<b>Chain Development Total</b>								
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and blue economy development	Fisheries infrastructure development	3110599	Fabrication and Installation of fish Cages					402,598,154	Mainstream
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3110599	Supply and delivery of 3600 pcs of female tilapia brooders					1,890,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3110599	supply and delivery of fingerlings pcs of all male tilapia 10 grams fingerlings					1,999,978	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3110599	Supply and delivery of 52631 PCS of all male tilapia 10 gms fingerlings					1,999,978	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3110599	Supply and delivery of tilapia broodies female fingerlings					2,520,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3110599	Supply and delivery of 5000 kgs of catfish growers 3mm pellets 23% CP<1.8 F.C.R					2,625,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and blue economy development	Fisheries infrastructure development	3111302	Countywide Small Holders Fish Farmers Support Project	County wide	County Wide			15,000,000	Mainstream
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3111302	Supply and delivery of 1,111kgs tilapia pre grower 2mm fish feed pellets					1,499,872	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3111302	Supply and delivery of 3,000kgs of tilapia grower 3mm fish feed pellets					1,892,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3111302	Supply of Tilapia brooder 4mm fish feed pellets 32% CP>1.8 F.C.R					2,464,500	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3111302	Catfish Growers 3mm Pellets 23% CP					3,330,000	Pending Bills
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Fisheries and Blue Economy Development	Fisheries infrastructure development	3111302	Supply and delivery of 3700kgs of Tilapia fingerlings starter fish feed mash					2,700,000	Pending Bills

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (K.sh)	Remarks
	Fisheries and blue economy development Total	Fisheries infrastructure development Total							47,366,888	
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Livestock Development	Kenya Livestock Commercialization on Project (KelCoP)	2640599	Kenya Livestock Commercialization Project (KelCoP)	Donor funded project for projects in Teso South, Samia, Butula and Buryala sub counties.	Donor funded project for projects in Teso South, Samia, Butula and Buryala sub counties.	Ongoing		33,500,000	Donor Funded Projects
	Livestock Development Total	Kenya Livestock Commercialization on Project (KelCoP) Total							33,500,000	
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Livestock Development	Livestock Breed Improvement	3111302	Supply of Breeding Hormones	County Wide	County Wide			2,100,000	Development Rollover
	Livestock Development	Livestock Breed Improvement Total							2,100,000	Mainstream
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Livestock Development	Livestock Production Infrastructure	3110299	Livestock Infrastructure Development	County Wide	County Wide			8,500,000	Mainstream
	Livestock Development Total	Livestock Production Infrastructure Total							8,500,000	
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Livestock Development	Veterinary Infrastructure Development	2211004	Animal Disease Control	County Wide	County Wide	Ongoing		10,000,000	Mainstream
	Livestock Development Total	Veterinary Infrastructure Development Total							10,000,000	
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Veterinary Development Total								10,000,000	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (K.sh)	Remarks
Strategic Partnership	Information Communication Technology	ICT	3111111	Establishment of ICT infrastructure and connectivity					950,000	Development Rollover

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Strategic Partnership	Information Communication Technology	ICT	3111111	Revenue Automation	County Wide	County Wide			60,000,000	Mainstream
Strategic Partnership	Information Communication Technology	ICT	3111111	Establishment of ICT infrastructure and Connectivity	County Wide	County Wide			10,000,000	Mainstream
	<b>Information Communication Technology Total</b>	<b>ICT Total</b>							<b>70,950,000</b>	
<b>Strategic Partnership Total</b>									<b>70,950,000</b>	
<b>Department</b>	<b>Programme</b>	<b>Sub Programme</b>	<b>GFS Code</b>	<b>Project Details</b>	<b>Project Location</b>	<b>Ward</b>	<b>Status</b>	<b>Timelines</b>	<b>Amount FY 2026/2027 (Ksh)</b>	<b>Remarks</b>
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Industrialization	Industrial development	3110504	Operationalization of CAIP					35,000,000	Development Rollover
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Industrialization	<b>Industrial development Total</b>							<b>35,000,000</b>	
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Industrialization	Industrialization Development	3110504	Operationalization of Busia County Aggregation Centre and Industrial Park	County Wide	County Wide	Ongoing		15,000,000	Donor Funded Projects
	<b>Industrialization Total</b>	<b>Industrialization Development Total</b>							<b>15,000,000</b>	
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Construction of ablation block					4,964,450	Development Rollover
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Construction of Ablation Blocks	County Wide	County Wide			10,000,000	Mainstream
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Proposed construction of 4 latrine at Bukhayo central ward					499,240	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Proposed construction of Miyayos mkt ablation block					702,730	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3110599	Proposed construction of Bukfir mkt ablation block					1,394,530	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Rehabilitation and Reconstruction of new Markets	County Wide	County Wide			30,000,000	Mainstream

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	proposed construction of market shade at Bukiri in Agega Nakumbwa Ward	Bukiri				287,570	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed erection & completion of 28 Stall with annexed office & store at Kumbye mkt					545,954	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed construction of mkt shade at Bukiri in Agega Nanguba ward					690,050	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed construction of mkt shade at Muramba mkt in samia se					782,000	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed construction of 23 stalls market shed annexed with office and store at Tanyukona market					1,000,000	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed construction of market shades at Ogalo market					1,246,988	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed renovation of Bulenia market in Buiyala West					1,999,250	Pending Bills
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	Market modernization and development	3111504	Proposed construction & completion of 28 Stall with annexed offices & store at Aboloi mkt					2,327,760	Pending Bills
		Market modernization and development Total							56,440,522	
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME)	Trade development and investment	MSME Promotion	3110599	Investment Promotion and Marketing	County Wide	County Wide			10,000,000	Mainstream
		MSME Promotion Total							10,000,000	
	Trade development and investment Total								66,440,522	
Trade, Investment, Industrialization, Co-operatives, Small and Micro enterprises (SME) Total									116,440,522	

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (KSh)	Remarks
Trade, Investment, Industrialization, Cooperatives, Small and Micro enterprises (SME) Total	Trade development and investment	MSME Promotion	2640303	Grants to MSMEs					70,000,000	Ward Project
		<b>MSME Promotion Total</b>							<b>70,000,000</b>	
	<b>Trade development and investment Total</b>								<b>70,000,000</b>	
Trade, Investment, Industrialization, Cooperatives, Small and Micro enterprises (SME) Total									<b>70,000,000</b>	
<b>Department</b>	<b>Programme</b>	<b>Sub Programme</b>	<b>GFS Code</b>	<b>Project Details</b>	<b>Project Location</b>	<b>Ward</b>	<b>Status</b>	<b>Timelines</b>	<b>Amount FY 2026/2027 (KSh)</b>	<b>Remarks</b>
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110401	Upgrading of county roads to bitumen standards and cabros	Countywide	Countywide			90,000,000	Mainstream
Transport, Roads and Public Works	Road Network	Road infrastructure development	3110501	Proposed construction of Sidakhami box culvert					4,988,865	Development Rollover
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110501	Construction of major drainage structures(Bridges and Culverts)	Wardwide				25,000,000	Mainstream
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of fuel and lubricants for utility in chakol north ward					900,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of petrol diesel and lubricants					1,000,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Routine maintenance and spot improvement of B12 junction Mumami Apostolic Church					464,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of fuel					500,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of fuel					500,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of bulk fuel and lubricants.					900,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Supply and delivery of fuel and lubricants					1,500,000	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3110601	Refurbishment of County Roads	County Wide	County Wide			245,000,000	Ward Project

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3111201	Maintenance of Road Construction Equipments	County Wide	County Wide			10,000,000	Mainstream
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3111201	Supply and delivery of tyres and tubes for farm tractors					1,323,560	Pending Bills
Transport, Roads and Public Works	Road Network	Road Infrastructure Development	3111201	Supply and delivery of heavy machinery spare parts					1,796,840	Pending Bills
		<b>Road Infrastructure Development Total</b>							383,873,265	
		<b>Road Network Total</b>							383,873,265	
<b>Transport, Roads and Public Works Total</b>									383,873,265	
<b>Department</b>	<b>Programme</b>	<b>Sub Programme</b>	<b>GFS Code</b>	<b>Project Details</b>	<b>Project Location</b>	<b>Ward</b>	<b>Status</b>	<b>Timelines</b>	<b>Amount FY 2026/2027 (Ksh)</b>	<b>Remarks</b>
Water, Irrigation, Environment and Natural Resources	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Resilience	2640503	Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FILOCA)	County Wide	County Wide			217,000,000	Donor Funded Projects
Water, Irrigation, Environment and Natural Resources	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Resilience	2640504	Other Capital Grants and Transfers (Financing Locally-Led Climate Action Program (FILOCA)	County Wide	County Wide			60,000,000	County Contribution
		<b>Climate Change Mitigation and Resilience Total</b>							277,000,000	
		<b>Climate Change Mitigation and Adaptation Total</b>							277,000,000	
Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Proposed installation of streetlights at Butanda junction - Philip Masinde Road - Mayville Ward					7,979,850	Development Rollover
Water, Irrigation, Environment and Natural Resources	Energy Development	Rural Electrification	3111011	Installation & maintenance of street light from ebutezer to burumbu, kemodo and munungu markets					6,163,000	Pending Bills
		<b>Rural Electrification Total</b>							14,142,850	
		<b>Energy Development Total</b>							14,142,850	
Water, Irrigation, Environment and Natural Resources	Environmental Conservation and Management	Afforestation and agro-forestry	3111305	provision of consultancy services on development of Busia county forest management &					3,498,300	Pending Bills

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Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
		Afforestation and agro-forestry Total		conservation bills & regulations					3,498,300	
	<b>Environmental Conservation and Management Total</b>								<b>3,498,300</b>	
Water, Irrigation, Environment and Natural Resources	Environmental Management and Protection	Environmental Health and Management	3111305	Purchase of Tree Seeds and Seedlings	County Wide				15,000,000	Mainstream
	<b>Environmental Health and Management Total</b>								<b>15,000,000</b>	
Water, Irrigation, Environment and Natural Resources	Environmental Management and Protection	Environmental Health and Management	3111305	Development of Recreational Park and Busia Town					4,970,000	Development Rollover
Water, Irrigation, Environment and Natural Resources	Environmental Management and Protection	Environmental Health and Management	3111305	Supply and delivery of assorted tree seedlings					999,950	Pending Bills
Water, Irrigation, Environment and Natural Resources	Environmental Management and Protection	Environmental Health and Management	3111305	Provision of consultancy services for research on environmental consequences of spreading of coascuta					2,070,000	Pending Bills
	<b>Environmental Health and Management Total</b>								<b>8,039,950</b>	
	<b>Environmental Management and Protection Total</b>								<b>23,039,950</b>	
Water, Irrigation, Environment and Natural Resources	Irrigation and land reclamation services	Development of irrigation infrastructure	3110504	Rehabilitation of Ludacho small holder irrigation scheme					1,546,076	Pending Bills
Water, Irrigation, Environment and Natural Resources	Irrigation and land reclamation services	Development of irrigation infrastructure	3110504	Cleaning and protection of adopted rivers -buruyala south					1,925,000	Pending Bills
Water, Irrigation, Environment and Natural Resources	Irrigation and land reclamation services	Development of irrigation infrastructure	3110505	Rehabilitation of Irrigation Schemes					2,989,875	Pending Bills
Water, Irrigation, Environment and Natural Resources	Irrigation and Land Reclamation Services	Development of Irrigation Infrastructure	3110504	Rehabilitation of Irrigation Schemes	County Wide	County Wide			5,000,000	Mainstream
Water, Irrigation, Environment and Natural Resources	Irrigation and Land Reclamation Services	Development of Irrigation Infrastructure	3110504	Development of New Irrigation Schemes Infrastructure	County Wide	County Wide			10,000,000	Mainstream
	<b>Development of Irrigation Infrastructure Total</b>								<b>21,460,951</b>	

Sign

Date 30<sup>th</sup> April 2026


Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
	<b>Irrigation and land reclamation services Total</b>								21,460,951	
Water, Irrigation, Environment and Natural Resources	Natural Resource Management	Natural Resource Management	3111305	Rehabilitation of Degraded sites and Conservation of Springs and River Rides					5,000,000	Mainstream
	<b>Natural Resource Management Total</b>	<b>Natural Resource Management Total</b>							<b>5,000,000</b>	
	<b>Natural Resource Management Total</b>								<b>5,000,000</b>	
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Construction 32m <sup>3</sup> steel tank at Bunuthu Catholic Church					2,940,000	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Akudep water project					3,863,800	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling, developing and test pumping kwang'amor borehole					3,945,900	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Drilling, testpumping and capping of boreholes at Bukhakhala, Mukhwayo, Bukhwaku B, Bunjia and Siota areas					5,956,350	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110502	Solar installation at osuret primary and pipeline extension to okatoko village osuret market					2,214,345	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110601	Water pipeline extension to Mainline and service line at Nanyoma					1,948,500	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Repair and maintenance of General Works					898,550	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Pipe extension (Bishop Maurice posho mill kwangapus centre Amukura Central					1,350,000	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Maintenance of water projects and pipeline extension-Marahi west ward					1,369,920	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Water pipeline extension from Lupida market to hospital					1,881,900	Pending Bills

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

Sign



Date 30<sup>th</sup> April 2026

Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timelines	Amount FY 2026/2027 (Ksh)	Remarks
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Rehabilitation of khunyangu water storage facilities					1,999,250	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Repair and maintenance of Mubwayo community water pump					2,200,000	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Repair and maintenance of water Works					3,984,500	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3110602	Test Pumping and Installation of Sollar system at Mataabi Borehole					3,500,000	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure development	3111502	Drilling and equipping of 2 no. boreholes at Angorom Ward					5,975,001	Development Rollover
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure development	3111502	Sisenywe water project					54,843,052	Development Rollover
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure development	3111502	Drilling of Borehole-Angurai					5,300,000	Development Rollover
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3111502	Water Supply and Sewerage	Wardwide				70,000,000	Ward Project
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3111502	Fencing and installation of water tank and construction of water kiosk at Nambale township					3,994,080	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3111502	Upgrading of Busende Secondary borehole into solar pumping systems					5,528,547	Pending Bills
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Rural Water Infrastructure Development	3111502	Drilling and pump installation of 3 No. Borehole Buhayo North/Walasi Ward as per BQ					2,394,000	Pending Bills
		<b>Rural Water Infrastructure Development Total</b>							<b>186,090,695</b>	
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Urban Water Infrastructure Development	2630201	Other Capital Grants and Transfers-BUWASCO	County wide	County Wide	Ongoing	Oct-25	15,000,000	Mainstream
Water, Irrigation, Environment and Natural Resources	Water Supply Services	Urban Water Infrastructure Development	3111502	Construction 50m3 steel tank at and repair of existing tank at BCRH					4,864,000	Pending Bills

Sign

Date 30<sup>th</sup> April 2026

Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timeliness	Amount FY 2026/2027 (Ksh)	Remarks
	Water Supply Services Total	Urban Water Infrastructure Development Total							19,864,000	
Water, Irrigation, Environment and Natural Resources Total									205,954,695	
Department	Programme	Sub Programme	GFS Code	Project Details	Project Location	Ward	Status	Timeliness	Amount FY 2026/2027 (Ksh)	Remarks
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Culture Promotion and Development	Cultural Promotion and Infrastructural Development	3110202	Completion of Kakapel Cultural Centre	Angurani South	Angurani South			5,000,000	Mainstream
	Culture Promotion and Development Total	Cultural Promotion and Infrastructural Development Total							5,000,000	
	Culture Promotion and Development Total								5,000,000	
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Promotion and Development of sports	Sports Promotion and Infrastructural Development	3110399	Sporting Equipment	County Wide	County Wide			70,000,000	Ward Project
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Promotion and development of Sports	Sports Promotion and Infrastructural Development	3111009	Supply and delivery of sports equipments					1,538,200	Pending Bills
		Sports Promotion and Infrastructural Development Total							71,538,200	
	Promotion and Development of sports Total								71,538,200	
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Youth empowerment and development	Youth enterprise and empowerment	3110302	Refurbishment of Youth Empowerment Centre- Nanjuna	County Wide	County Wide			3,000,000	Mainstream
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Youth Empowerment and Development	Youth Enterprise and Empowerment	3110901	Equipping of Youth Empowerment Centre	County Wide	County Wide			700,000	Mainstream
Youth, Sports, Culture, Gender, Creative Arts and Social Services	Youth Empowerment and Development	Youth Enterprise and Empowerment	31111009	Construction of Busia Youth Empowerment Centre	County Wide	County Wide			5,000,000	Mainstream
		Youth enterprise and empowerment Total							8,700,000	
	Youth empowerment and development Total								8,700,000	
Youth, Sports, Culture, Gender, Creative Arts and Social Services Total									85,238,200	
Grand Total									3,042,239,333	

COUNTY GOVERNMENT OF BUSIA PROGRAMME BASED BUDGET FY 2026/2027

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Sign



Date 30<sup>th</sup> April 2026

## Public Participation Report

### Overview of the Public Participation

Public participation is a fundamental principle of governance as enshrined in the Constitution of Kenya 2010, which emphasizes the involvement of citizens in decision-making processes. It is further anchored in the Public Finance Management framework, which requires county governments to engage the public in the budgeting process.

In compliance with these provisions, the County Government of Busia conducted public participation forums on the FY 2026/2027 Draft Budget Estimates on 22nd April 2026 across all sub-counties. Key stakeholders invited include members of the public, civil society organizations, professional bodies, faith-based organizations, the private sector, and other stakeholders like Commission on Revenue Allocation, Office of the County Commissioner, Institute of Certified Public Accountants of Kenya (ICPAK), Chamber of Commerce, Busia Civil Societies Organization, Community of Practice Busia Chapter and Community Empowerment Development Centre.

The exercise provided a platform for residents and stakeholders to review the proposed budget estimates, give their views, and propose priority areas for consideration in the final budget. This process ensures that resource allocation reflects the needs and aspirations of the people while promoting transparency, accountability, and inclusivity in public finance management.

### Objectives of the Public Participation Exercise

The main objectives of the public participation exercise were to:

- Present the FY 2026/2027 Budget Estimates to the public
- Obtain views and inputs from citizens and stakeholders on priority areas
- Enhance transparency and accountability in the budgeting process
- Ensure inclusivity by engaging all segments of the population
- Align county resource allocation with community needs and development priorities

Public participation on the Draft Budget Estimates FY 2026/2027 was conducted on **Wednesday, 22nd April 2026** across all the **eight (8) sub-counties** of Busia County. Each sub-



county hosted the exercise at a designated public venue as advertised in the local daily newspapers.

The public participation exercise adopted a consultative and inclusive approach. The process involved:

- Organization of physical public barazas across all wards and sub-counties
- Engagement of key stakeholders including community groups, youth, women, and persons with disabilities
- Presentation of highlights of the FY 2026/2027 Budget Estimates by county officials
- Moderated discussions to allow participants to give views and recommendations
- Documentation of both oral and written submissions from participants

This approach ensured broad-based participation and allowed for structured collection of public views.

The fora recorded participation from a diverse group of stakeholders, including members of the public from various wards, Youth representatives, Women groups, Persons with disabilities (PWDs), Civil society organizations, religious leaders, Business community representatives and County government officials.

The inclusive nature of the forums ensured that the views collected reflected a wide spectrum of community interests.

**Table 1: Summary of Attendance per Sub-County**

Sub-County	Male	Female	Total	<= 35 Yrs	>35 Yrs	PLWDS
Teso Central	111	87	198	85	113	3
Teso South	148	108	256	103	153	5
Teso North	119	72	191	67	124	4
Samia	232	158	390	108	282	4
Nambale	99	93	192	77	115	3
Matayos	254	162	416	176	240	9
Butula	159	143	302	130	172	5
Bunyala	92	79	171	55	116	3
<b>Total</b>	<b>1,214</b>	<b>902</b>	<b>2,116</b>	<b>801</b>	<b>1,315</b>	<b>36</b>

Sign



Date 30<sup>th</sup> April 2026



The participation demonstrated a commendable gender balance in some sub-counties, strong youth representation, and inclusion of persons living with disabilities, consistent with inclusivity principles. The male population represented 57.37% of the total attendance while the females were 42.63%. The youth represented 37.85% and persons living with disabilities represented 1.70%.

### Key Issues Raised by the Public

Participants articulated sector-specific and cross-cutting priorities to be considered in the CFSP, summarized as follows:

**Table 2: Priorities Raised**

Sector/Department	Key Issues Raised by the Public	Remarks
Smart Agriculture, Livestock, Fisheries, Blue Economy & Agribusiness	provision of budget for Input access	There is a budgetary provision for input access
Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprises	Completion of stalled markets and ablution blocks	Budget allocated for rehabilitation and construction of new markets
	Operationalization of markets that are already complete.	Budget provided under renovation and completion of markets program
Education & Industrial skills development	Equipping of ECDE centers	Will be provided in the subsequent budgets
	ECDE Feeding programs	Budget provided under departmental recurrent budget
	ECDE learning materials	No budgetary provision in the FY 2026/2027
	Construct suitable and friendly toilets for ECDE children	No budgetary provision in the FY 2026/2027
	Complete and equip all stalled VTC's	No budgetary provision in the FY 2026/2027
	Support ECDE Special schools	No budgetary provision in the FY 2026/2027
Water, Environment, Irrigation, Natural Resources & Climate Change	Maintenance/pipeline extension of existing water schemes.	Budget provided for rural water infrastructure development
	Solarization of Water projects.	Budget provided for rural water infrastructure development
	Opening up of water path ways/streams	Budget provided for rural water infrastructure development
	Non- functional Solar lighting system	No budgetary provision in the FY 2026/2027 but instead we Kshs. 35M for rural electrification
Transport, Roads and Public Works	Construction of bridges and box culverts	Budget Provided for construction of bridges and box culverts
	Routine maintenance of County roads	Budget provided for routine maintenance of county roads
Lands, Housing and Urban Development and Municipalities	Solid waste management	Budget for solid waste management for the two municipalities of Busia and Malaba

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

Sector/Department	Key Issues Raised by the Public	Remarks
	Land banking and titling of public land to secure land that is scattered.	Budget provided for titling County land
	Reallocate Governor's residence money to do other projects.	Priority Government project
<b>Youth, Sports, Culture, Gender, Creative Arts and Social Services</b>	Reallocate money for refurbishment of youth empowerment Centre at Nangina since the same project is being funded by National Government.	Priority Government project
<b>Health Services &amp; Sanitation</b>	Completion and equipping of stalled health facilities.	Budgetary provision in the FY 2026/2027 for stalled projects
	Construction and Renovation of staff houses at various health facilities.	No budgetary provision in the FY 2026/2027
	Inadequate staff in most of the health facilities	There is Budgetary provision for recruitment of healthcare workers FY 2026/2027
	Purchase Ambulance for various health facilities	No budgetary provision in the FY 2026/2027
<b>Strategic partnerships</b>	Complete and operationalize the stalled Bukhalalire ICT Centre.	Budget provided in the department of strategic partnership
<b>Finance</b>	Gaps in revenue collection	Budget provided for Revenue automation under strategic partnership
<b>Governorship</b>	Construction of disaster preparedness and response centre	Budget provided for disaster risk preparedness across the county

The priorities identified during the public participation fora will inform the preparation and approval of the CFSP FY 2026/2027 and the MTEF. The County Treasury will align citizen/stakeholders' inputs with sector ceilings and strategic objectives to ensure responsiveness to public needs while maintaining fiscal discipline.

### Key Observations

The following observations were made during the public participation exercise:

- There was strong public interest in the budgeting process, with active engagement across most wards
- Majority of the issues raised centered on **service delivery**, particularly in health, water, infrastructure, and agriculture
- Participants emphasized the need for **equitable distribution of resources** across all wards
- There was a recurring concern on the need to **complete ongoing and stalled projects** before initiating new ones
- Citizens called for enhanced **transparency and feedback mechanisms** on how public input is incorporated into the final budget

Sign



Date 30<sup>th</sup> April 2026

## Challenges Encountered

- **Low awareness and limited access to online platforms**

Although the Draft Budget Estimates was uploaded on the County website, many participants were either unaware of the platform or lacked access to internet-enabled devices, reducing the effectiveness of online dissemination.

*Proposed mitigation:* Enhance public sensitization on county communication channels and adopt multiple dissemination approaches, including physical copies and use of local administration structures.

- **Time constraints**, which restricted the depth of discussions in certain forums

*Proposed mitigation:* Allocate additional time for public fora or organize staggered sessions where necessary.

- **Limited accessibility for Persons with Disabilities (PWDs)**, particularly due to the absence of sign language interpretation services during the forums. This may have limited effective participation for individuals with hearing impairments.

*Proposed mitigation:* To enhance inclusivity in future public participation exercises, the County should ensure provision of **sign language interpreters** and adopt additional accessibility measures to accommodate all persons, in line with inclusive public engagement principles.

Despite these challenges, the exercise achieved meaningful engagement and valuable citizen input.

Sign \_\_\_\_\_



Date 30<sup>th</sup> April 2026

Public Participation Adverts

TUESDAY

NATIONAL

9

# Ruto on Gusii projects blitz with eye on 2027



President William Ruto addresses a public gathering in Gusii County, Kenya, during his project blitz.


- The president's visit to Gusii County is part of his project blitz across the country.
- He is expected to announce several projects worth billions of shillings.
- The president is also expected to announce the formation of a new ministry.

STANLEY KALWOTI

**P**resident William Ruto is expected to announce several projects worth billions of shillings during his visit to Gusii County. The president is also expected to announce the formation of a new ministry. Ruto's visit to Gusii County is part of his project blitz across the country. He is expected to announce several projects worth billions of shillings. The president is also expected to announce the formation of a new ministry. Ruto's visit to Gusii County is part of his project blitz across the country. He is expected to announce several projects worth billions of shillings. The president is also expected to announce the formation of a new ministry.


The president's visit to Gusii County is part of his project blitz across the country. He is expected to announce several projects worth billions of shillings. The president is also expected to announce the formation of a new ministry. Ruto's visit to Gusii County is part of his project blitz across the country. He is expected to announce several projects worth billions of shillings. The president is also expected to announce the formation of a new ministry.

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## COUNTY GOVERNMENT OF BUSIA

P.O. BOX PRIVATE MAIL BOX600 BUSIA, KENYA



### COUNTY TREASURY

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**PUBLIC PARTICIPATION ON COUNTY BUDGET ESTIMATES FOR FINANCIAL YEAR 2026/2027 & MTEF**


Under Article 207 of the Constitution of Kenya 2010, the County Government is responsible for the public participation of the County Treasury.

Section 207(1) of the Public Finance Management Act, 2012 requires the County Government to prepare the Budget Estimates for the financial year 2026/2027 and MTEF in a public participatory manner. The public participation process will be held on Wednesday 27th April, 2026 at 10:00 AM at the County Treasury, Busia.

The public participation process will be held in all the wards of the County through the County Treasury offices in all the wards. The public participation process will be held in all the wards of the County through the County Treasury offices in all the wards. The public participation process will be held in all the wards of the County through the County Treasury offices in all the wards.

SUB COUNTY	WARD	VENUE	TIME
Busia	Busia Urban	Busia Town Hall	9AM - 5PM
Busia	Agropoli	Agropoli Town Centre	9AM - 5PM
Busia	Busia West	Busia Town Centre	9AM - 5PM
Malindi	Malindi North	Malindi JTC	9AM - 5PM
Malindi	Malindi South	Malindi JTC	9AM - 5PM
Malindi	Malindi East	Malindi JTC	9AM - 5PM
Malindi	Malindi West	Malindi JTC	9AM - 5PM
Malindi	Malindi Central	Malindi JTC	9AM - 5PM
Malindi	Malindi South West	Malindi JTC	9AM - 5PM
Malindi	Malindi North West	Malindi JTC	9AM - 5PM
Malindi	Malindi South East	Malindi JTC	9AM - 5PM
Malindi	Malindi North East	Malindi JTC	9AM - 5PM

**MR. ANDREW KAGITAI**  
COUNTY EXECUTIVE COMMITTEE MEMBER  
COUNTY TREASURY AND ECONOMIC PLANNING



## REPUBLIC OF KENYA

### COUNTY GOVERNMENT OF MACHAKOS

#### COUNTY ASSEMBLY OF MACHAKOS

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**THIRD ASSEMBLY (FIFTH SESSION)**

**CALENDAR OF COUNTY ASSEMBLY (2026)**

Article 207(1) of the Constitution of Kenya 2010 provides for the County Assembly to meet in regular sessions. The County Assembly shall meet in regular sessions at least once every month. The County Assembly shall meet in regular sessions at least once every month. The County Assembly shall meet in regular sessions at least once every month.

DATE	AGENDA	VENUE
Monday, 27th April 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Tuesday, 28th April 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Wednesday, 29th April 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Thursday, 30th April 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Friday, 1st May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Saturday, 2nd May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Sunday, 3rd May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Monday, 4th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Tuesday, 5th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Wednesday, 6th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Thursday, 7th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Friday, 8th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Saturday, 9th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Sunday, 10th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Monday, 11th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Tuesday, 12th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Wednesday, 13th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Thursday, 14th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Friday, 15th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Saturday, 16th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Sunday, 17th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Monday, 18th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Tuesday, 19th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Wednesday, 20th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Thursday, 21st May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Friday, 22nd May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Saturday, 23rd May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Sunday, 24th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Monday, 25th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Tuesday, 26th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Wednesday, 27th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Thursday, 28th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Friday, 29th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Saturday, 30th May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia
Sunday, 31st May 2026	Public Participation on County Budget Estimates for Financial Year 2026/2027 & MTEF	County Treasury, Busia

Approved by the County Executive Committee, Machakos, 2026

Secretary: Mr. Andrew Kagitai, County Executive Committee Member, County Treasury and Economic Planning



Sign  Date 30<sup>th</sup> April 2026