MURANG'A COUNTY GOVERNMENT

PROGRAMME BASED BUDGET FOR FINANCIAL YEAR 2026-2027 AND MTEF 2027/2028 – 2028/2029

JUNE 2026

COUNTY VISION AND MISSION

VISION:

Sustainable development for socio-economic transformation

MISSION:

To transform the County for sustainable development for the benefit of all

MOTTO:

Kamùingì Koyaga Ndìrì (Unity is Strength)

FORWARD

The County Government of Murang'a 2026/2027 Programme-Based Budget (PBB) Estimates have been prepared in strict accordance with the provisions of Section 125 of the Public Finance Management Act, 2012. These budget estimates were developed based on the County Integrated Development Plan (CIDP) 2023–2027, the Annual Development Plan, H.E. the Governor's Manifesto, and the County Fiscal Strategy Paper 2026/2027. Additionally, the estimates carefully consider the equitable share from the National Government, Own Source Revenue, and conditional grants from the government and other development partners.

This budget outlines key priority programs to be funded during the 2026/2027 financial year and provides projected estimates for the Medium Term. Each program features clearly defined priority objectives, outcomes, expected outputs, and performance indicators.

As the county moves to implement the final year of the County Integrated Development Plan 2023–2027 through this Programme-Based Budget, we look forward to improving the lives and livelihoods of our people. This commitment is deeply aligned with the county's vision for sustainable development and socio-economic transformation.

Prof. Kiarie Mwaura
CECM, Finance and Economic Planning
Murang'a County Government

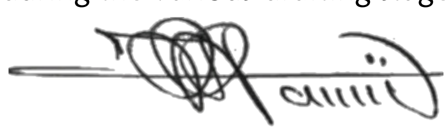
ACKNOWLEDGMENT

The preparation of this Programme Based Budget (PBB) was a highly consultative process that engaged all county departments and the County Assembly. It also incorporated public participation forums held across all sub-counties, as well as feedback gathered through our automated channel, the My Murang'a App.

This comprehensive process was coordinated by the County Executive Committee Member (CECM) for Finance and Economic Planning, Prof. Kiarie Mwaura; the Budget Directorate, under the stewardship of Director Mr. Emilio Muchunu; and the Director of Economic Planning, Mr. Gabriel Wachira.

Special mention goes to our budget officers, Samuel Kinyanjui and Dennis Kabera, as well as our departmental economists: Ann Njoroge, Felistus Mueni, Claire Njogu, Caroline Mungai, Caroline Kiarii, Susan Iichau, and Judith Mwaniki. We commend them for their unwavering commitment and exceptional teamwork.

We also express our sincere appreciation to all the CECs, County Chief Officers, Murang'a residents, and our partners. Their ongoing support and willingness to share their views during the various drafting stages of this document have been invaluable.



Prof. Kiarie Mwaura
CECM, Finance and Economic Planning
Murang'a County Government

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INTRODUCTION.

The budget estimates 2026-2027 is a culmination of a rigorous process of public participation and stakeholders' engagement. It is also a last mile implementation of broad strategic priorities of Murang'a County, as identified in the third-generation CIDP (2023–2027). Given the resource constrains the prioritized project and programmes have been vetted to ensure they are well aligned with the National Bottom-Up Economic Transformation Agenda (BETA), and as such they are designed to have broad impact in the local economy. Key among them includes; Kangata care, Inua Mkulima , Muranga Youth service and ward-based community projects.

The county's strategic priorities are:

a) Agricultural Transformation
b) Infrastructure Development
c) Achieve Universal Health Care
d) Provision of Quality Education and Training
e) Improving the Business Environment
f) Youth Empowerment and Social-Economic Support to the marginalized
g) Industrialization and market expansion
h) Adoption of Technologies, ICT and E-government

The budget is balanced with revenue and expenditures totalling 12,529,408,699. The development budget is KShs 4,301,767,791 and Recurrent budget amounting to 8,227,640,909 giving a development to total budget ratio of 34.3 percentage.

Total Revenue by category is as below;

	Revenue Type	Amount	Percentage
1	Equitable Share	8,226,820,359	66
2	CRF Carried Forward	350,000,000	3
3	Own Source Revenue	1,841,312,979	15
4	Asset disposal and Leasing	606,345,308	5
5	Loans and Grants	1,504,930,053	12
6	Resource Basket	12,529,408,699	100

Summary of Budget allocation per department

	County Department/ entity	Recurrent	Development	Total	Percentage
R-01	Governorship, County Coordination and Administration	303,307,525	6,000,000	309,307,525	2.5
R-02	County Assembly	851,528,548	52,000,000	903,528,548	7.2
R-02	Finance, And Economic Planning	363,694,559	220,000,000	583,694,559	4.7
R-03	Agriculture, Livestock And Fisheries	205,007,559	833,853,768	1,038,861,327	8.3
R-04	Energy Transport And Roads	56,025,677	699,000,000	755,025,677	6.0
R-05	Commerce, Trade, Industry And Tourism	47,537,585	418,900,000	466,437,585	3.7
R-06	Education & Technical Training	822,173,508	318,200,000	1,140,373,508	9.1
R-07	Health And Sanitation	3,931,616,295	421,654,520	4,353,270,815	34.7
R-08	Lands, Housing & Physical Planning	77,703,558	9,000,000	86,703,558	0.7
R-09	County Public Service Board	24,413,300		24,413,300	0.2
R-10	Youth, Culture, Gender, Social Services & Special Programs	121,658,788	216,799,890	338,458,678	2.7
R-11	Environment, Natural Resources, Water and Irrigation	56,309,578	563,359,613	619,669,191	4.9
R-12	Public Service Administration & Information Technology	1,094,942,055	20,000,000	1,114,942,055	8.9
R-13	Murang'a Municipality	93,232,702	80,000,000	173,232,702	1.4
R-14	Kenol Municipality	31,595,139	80,000,000	111,595,139	0.9
R-15	Kangari Municipality	29,382,490	10,500,000	39,882,490	0.3
R-16	Devolution and External Linkages	117,512,043	352,500,000	470,012,043	3.8
	Total	**8,227,640,909**	**4,301,767,791**	**12,529,408,699**	**100.0**

Breakdown of Own Source Revenue per stream

Revenue Source	Rev Budget (Kshs) 2024/2025	Actual Rev 2024/2025	Actual Rev 2025/2026	2026/2027 projected targets	2027/2028 Projection
Licenses	202,540,450	247,108,774	234,013,564	240,000,000	250,000,000
Land Rate	80,200,000	77,072,366	64,077,428	70,000,000	70,000,000
Cess Revenue	8,357,815	9,179,606	7,733,366	8,500,000	8,500,000
House Rent/Stall/Hall	4,327,450	3,394,079	726,050	1,000,000	1,000,000
Bus Park Fee	39,788,100	39,269,438	41,927,406	42,500,000	42,500,000
Parking Fee	22,058,610	19,856,450	20,236,262	20,500,000	20,500,000
Barter Market Fee	49,810,875	50,158,286	51,078,818	51,500,000	51,500,000
Self Help Group	847,385	386,175	284,240	300,000	300,000
Liquor	109,084,260	97,758,276	115,003,114	120,000,000	120,000,000
Motor Bikes/Tuk-tuk	8,842,700	8,672,799	7,418,619	7,000,000	7,000,000
Building Mts & Other Cess	78,750,160	73,642,594	70,877,580	71,000,000	71,000,000
Advertisement	14,189,680	13,050,499	12,433,526	13,000,000	13,000,000
Lands & Planning Revenue	94,511,455	65,853,392	60,419,560	65,000,000	65,000,000
Impounding Fees	3,035,010	3,126,350	2,886,798	3,000,000	3,000,000
Other Revenues	5,498,330	33,562,607	1,478,199	1,000,000	1,000,000
Fire Fighting	1,536,760	1,428,600	1,638,500	1,700,000	1,700,000
Mariira Farm	28,015	1,011,188	275,784	300,000	300,000
Cooperatives (Audit)	259,930	79,530	80,640	81,000	81,000
Veterinary Services	22,020,240	18,750,010	18,307,783	18,500,000	18,500,000
Public Health	3,975,985	3,004,151	4,372,179	4,500,000	4,500,000

Weight & Measures	336,790	556,800	74,800	500,000	500,000
Hospitals /Health Centers	500,000	534,640,181	957,936,851	1,101,431,979	1,101,431,979
Muranga county investment	-	-	91,564,549	-	-
Total Revenue	**1,250,000,000**	**1,301,562,152**	**1,764,845,615**	**1,841,312,979**	**1,851,312,979**

Public participation

This budget is derived from proposals and feedback from the county residents and stakeholders. Public participation meetings were held in all subcounty in the month of February and an automated channel (My MurangaApp) launched in march 2026. The minutes are available at Muranga County website.

COUNTY ASSEMBLY PROGRAMME BASED BUDGET (PBB) FY 2026/2027

PART I: Institutional Overview

1.1 Mandate

The Murang'a County Assembly is established under Article 176 of the Constitution of Kenya, 2010, and the County Governments Act, 2012. The Assembly is mandated to exercise legislative authority in Murang'a County, oversight authority over the County Executive Committee and any other county executive organs, and representation of the interests of the residents of Murang'a County and its wards.

1.2 Vision

To be the leading County Assembly in the country in ensuring the provision of quality, professional and accountable services to the people of Murang'a County.

1.3 Mission

To ensure the provision of quality, professional and accountable services to the people of Murang'a County through effective legislation, robust oversight, and inclusive representation.

1.4 Core Values

- Integrity and transparency in the management of public resources;
- Accountability to the people of Murang'a County;
- Inclusivity and public participation in the legislative process;
- Professionalism and excellence in service delivery; and
- Fidelity to the Constitution of Kenya, 2010.

PART II: Strategic Context And Budget Framework

The Programme Based Budget for the Financial Year 2026/2027 is the fifth and final year of the Murang'a County Integrated Development Plan (CIDP) 2023–2027. It is aligned to the County Fiscal Strategy Paper (CFSP) FY 2026/2027 and the County Budget Review and Outlook Paper (CBROP) FY 2025/2026. The budget is structured around three programmes that collectively capture the constitutional functions of the County Assembly: legislation and representation, oversight, and general administration.

2.1 Overall Resource Allocation

The County Assembly has been allocated a total budget of KShs. 903,528,548 for the Financial Year 2026/2027, representing an increase of KShs. 50,143,692 (approximately 5.9 percent) over the FY 2025/2026 approved estimates of KShs. 853,384,856. This allocation provides for three programmes as detailed in this budget.

PART III: Programme Details

Programme 1: Legislation and Representation

Programme Code: P.1

Objective: To improve the process of representation and legislation so as to enhance the meaningful involvement of the public in the legislative process and ensure that all residents of Murang'a County are effectively represented in county governance.

Outcomes

- Increased number of Bills and Motions debated and passed by the Assembly;
- Enhanced public participation in the legislative process;
- Improved quality of legislation aligned to county development priorities; and
- Greater responsiveness of elected representatives to constituent needs.

Key Outputs and Performance Indicators

Key Output	**Performance Indicator**	**Target FY 2026/27**
Bills enacted into law	Number of Bills passed	At least 6
Motions debated	Number of Motions considered	At least 12
Public participation forums held	Number of forums conducted	At least 4
Petitions considered	Number of petitions heard and determined	All petitions received
MCAs attending sittings	Average MCA attendance rate	90%

Programme 2: Oversight

Programme Code: P.2

Objective 1: To strengthen the capacity of Members of the County Assembly to effectively undertake the oversight role over the County Executive Committee and other county executive organs as mandated under Article 185(3) of the Constitution of Kenya, 2010.

Objective 2: To enhance the automation of all systems and processes core to the functioning of the Assembly for efficient and transparent service delivery.

Outcomes

- Improved scrutiny of county executive performance and public expenditure;
- Increased number of committee reports and recommendations implemented by the County Executive;
- Enhanced audit query resolution rate;
- Automated assembly processes supporting efficient oversight operations.

Key Outputs and Performance Indicators

Key Output	Performance Indicator	Target FY 2026/27
Committee reports tabled	Number of committee reports tabled before the Assembly	At least 20
County Executive reports scrutinised	Number of executive reports reviewed	All submitted reports
Audit queries resolved	Percentage of prior-year audit matters resolved	At least 80%
Oversight visits conducted	Number of field oversight visits	At least 8
ICT systems automated	Number of processes automated	At least 2

Programme 3: General Administration, Planning and Support Services

Programme Code: P.3

Objective 1: To strengthen the capacity of the County Assembly staff to effectively facilitate Members in discharging their constitutional duties in an efficient and professional manner.

Objective 2: To enhance the welfare of Members of the County Assembly to enable the efficient discharge of their legislative, oversight, and representation functions.

Outcomes

- A well-trained and professionally competent Assembly Secretariat;
- Improved Members' welfare and capacity to discharge constitutional duties;
- Efficient administrative and financial management systems; and
- A conducive working environment for both Members and staff.

Key Outputs and Performance Indicators

Key Output	Performance Indicator	Target FY 2026/27
Staff trained	Number of staff trained in relevant competencies	All permanent staff
Staff performance appraisals completed	Percentage of staff appraised	100%
Financial reports submitted on time	Number of timely financial reports	Quarterly
Members' welfare processed	Percentage of welfare claims settled within 30 days	95%
Asset management updated	Asset register reviewed and updated	Annually

PART IV: Budget Estimates — Vote 4011

The following table presents the approved budget estimates for FY 2026/2027 and medium-term projections for FY 2027/2028 and FY 2028/2029, structured by programme and sub-programme.

PROGRAMME / SUB-PROGRAMME	ESTIMATES FY 2025/2026 (KShs.)	APPROVED FY 2026/2027 (KShs.)	PROJECTION FY 2027/2028 (KShs.)	PROJECTION FY 2028/2029 (KShs.)
P.1 LEGISLATION AND REPRESENTATION				
Sub-Programme 1.1: Legislation and Representation				
Recurrent Expenditure	330,542,921	331,988,099	365,186,909	401,705,600
Development Expenditure	35,615,880	36,000,000	39,600,000	43,560,000
Sub-Total: S.P 1.1	**366,158,801**	**367,988,099**	**404,786,909**	**445,265,600**
TOTAL — P.1: Legislation and Representation	**366,158,801**	**367,988,099**	**404,786,909**	**445,265,600**
P.2 OVERSIGHT				
Sub-Programme 2.1: Oversight				
Recurrent Expenditure	175,152,029	181,385,920	199,524,512	219,476,963
Development Expenditure	14,000,000	15,000,000	16,500,000	18,150,000
Sub-Total: S.P 2.1	**189,152,029**	**196,385,920**	**216,024,512**	**237,626,963**
TOTAL — P.2: Oversight	**189,152,029**	**196,385,920**	**216,024,512**	**237,626,963**
P.3 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES				
Sub-Programme 3.1: General Administration, Planning and Support Services				
Recurrent Expenditure	276,074,026	315,655,629	347,221,192	381,943,311
Development Expenditure	22,000,000	23,500,000	25,850,000	28,435,000
Sub-Total: S.P 3.1	**298,074,026**	**339,155,629**	**373,071,192**	**410,378,311**
TOTAL — P.3: General Administration	**298,074,026**	**339,155,629**	**373,071,192**	**410,378,311**
GRAND TOTAL — VOTE 4011: MURANG'A COUNTY ASSEMBLY	**853,384,856**	**903,528,548**	**993,881,403**	**1,093,269,543**

PROGRAMME / SUB-PROGRAMME	ESTIMATES FY 2025/2026 (KShs.)	APPROVED FY 2026/2027 (KShs.)	PROJECTION FY 2027/2028 (KShs.)	PROJECTION FY 2028/2029 (KShs.)
Summary by Economic Classification				
Total Recurrent Expenditure	**781,769,976**	**829,029,648**	**911,932,613**	**1,003,125,874**
Total Development Expenditure	**71,615,880**	**74,500,000**	**81,950,000**	**90,145,000**
GRAND TOTAL	**853,384,856**	**903,528,548**	**993,881,403**	**1,093,269,543**

PART V: Budget Narrative and Key Assumptions

5.1 Revenue Assumptions

The County Assembly budget for FY 2026/2027 is funded entirely through exchequer releases from the County Revenue Fund (CRF), as approved by the County Assembly in the Appropriation Act. The allocation of Kshs. 903,528,548 is consistent with the equitable share disbursement projections and the approved County Fiscal Strategy Paper.

5.2 Expenditure Assumptions

The recurrent expenditure allocation of Kshs. 829,029,648 (91.8% of total) covers personnel emoluments, Members' allowances, operational costs, and statutory obligations. The development expenditure allocation of Kshs. 74,500,000 (8.2% of total) is intended to finance capital investments including ICT infrastructure, chamber and office improvements, and other capital items.

5.3 Medium-Term Expenditure Framework (MTEF) Assumptions

The medium-term projections for FY 2027/2028 (Kshs. 993,881,403) and FY 2028/2029 (Kshs. 1,093,269,543) assume an annual growth rate of approximately 10 percent, consistent with projected inflation adjustments, salary review provisions, and planned expansion of legislative and oversight activities. These projections will be reviewed annually through the CFSP and CBROP process.

5.4 Fiscal Responsibility Compliance

The County Assembly budget has been prepared in compliance with the fiscal responsibility principles set out under Section 107 of the Public Finance Management Act, 2012. The recurrent-to-development ratio of 91.8:8.2 reflects the predominantly recurrent nature of the Assembly's constitutional functions. The County Assembly will continue to explore opportunities to increase the development component in the outer years of the MTEF.

PART VI: Cross-Cutting Issues

6.1 Gender and Social Inclusion

The County Assembly is committed to mainstreaming gender equity and social inclusion across all its programmes. Deliberate efforts will be made to ensure that public participation processes are inclusive of women, youth, persons with disabilities (PWDs), and other marginalised groups.

6.2 Public Participation

In accordance with Article 196 of the Constitution and the County Governments Act, the County Assembly will conduct structured public participation forums during the consideration of all Bills and budget documents to ensure that the views of Murang'a County residents are incorporated in legislative and financial decisions.

6.3 Monitoring and Evaluation

Programme performance will be monitored quarterly against the output indicators and targets set out in this budget. The Clerk of the County Assembly shall submit quarterly performance reports to the Speaker and the County Assembly Service Board, and an annual programme performance report will be tabled before the House.

GOVERNORSHIP, COUNTY COORDINATION AND ADMINISTRATION PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

Efficient and effective administration and coordination of service delivery.

Part B. Mission

To enhance transformation, coordination and efficiency in service delivery.

Part C. Performance Overview and Rationale for Programme Funding

Brief description of the mandate

The Department of Governorship, Administration and Coordination is mandated to coordinate government activities and facilitate liaison with the County Assembly for legislation and implementation of county policies. The department provides strategic leadership and administrative coordination to ensure efficient and effective service delivery across all county departments.

The key functions under the Governorship, Administration and Coordination department include:

- Providing strategic leadership to County Government departments.
- Coordinating implementation of County Executive decisions.
- Coordinating County and Sub-County administration.
- Public administration and government coordination.
- Public communication and dissemination of government information.
- Public participation and civic engagement.
- Coordination of intergovernmental relations.
- Disaster risk management and emergency response.
- Inspectorate and enforcement services.
- Internal coordination of government programmes.
- Promotion of accountability, transparency and good governance.
- Coordination of national celebrations and official county functions.

- Policy coordination and performance management.
- Facilitation of decentralized service delivery through Sub County and Ward administrative structures.
- Managing customer care services and the Grievance Redress Mechanism (GRM).
- Strengthening institutional coordination among county departments.

This mandate supports the directorate's overall objective of enhancing transformation and efficiency in service delivery, with the expected outcome of an improved working environment through strengthened administration, planning and support services.

The department comprises the following sections

- County Administration and Coordination
- Field Administration and Coordination
- County Executive Committee Affairs
- Fire and Disaster Management
- Fleet Management
- Project Coordination/Delivery, Monitoring and Evaluation

Expenditure Trends (FY 2025/26)

During FY 2025/26, the Department implemented programmes aimed at strengthening county administration, improving coordination of devolved services, enhancing public participation, promoting citizen engagement, improving public communication, strengthening disaster preparedness and improving policy coordination.

The approved budget prioritised:

- Compensation of employees.
- Operations of County and Sub County Administration.
- Public participation activities.
- Government communication.
- Disaster preparedness and emergency response.
- Inspectorate services.
- Administrative support services.

- Operationalisation of devolved administrative structures.
- Coordination of government programmes.

The actual expenditure reflected continued commitment towards improving service delivery while maintaining fiscal discipline. The expenditure pattern demonstrates that recurrent expenditure remained the largest component due to personnel emoluments and operational costs necessary for decentralized service delivery, while development expenditure focused on strengthening administrative infrastructure, ICT systems, disaster management equipment and public service delivery mechanisms.

Departmental Performance Review including major achievements for the period 2025-2026;

During FY 2025/26 the Department recorded notable achievements including:

Strategic Leadership

- Coordinated implementation of County Executive Committee resolutions.
- Improved policy coordination across county departments.
- Enhanced monitoring of flagship county programmes.

County Administration

- Strengthened Sub County administrative structures.
- Improved supervision of devolved services.
- Increased responsiveness of county administration.

Public Participation

- Conducted public participation forums during preparation of county plans and budgets.
- Enhanced citizen engagement in county governance through automation of citizen feedback mechanism
- Improved access to government information through operationalization of customer care engagement platforms

Government Communication

- Strengthened dissemination of county information through digital platforms.
- Improved media engagement.
- Enhanced visibility of county development programmes.

Disaster Risk Management

- Coordinated emergency response activities.
- Improved disaster preparedness.
- Enhanced collaboration with national government agencies.

Inspectorate Services

- Improved enforcement of county legislation.
- Strengthened compliance inspections.
- Enhanced public order management.

Governance

- Improved coordination among departments.
- Enhanced accountability.
- Improved service delivery standards.
- Strengthened institutional coordination.

Major Achievements

Key achievements during FY 2025/26 included:

- Improved coordination of county government operations.
- Increased public participation in governance.
- Improved dissemination of public information.
- Improved supervision of devolved administrative units.
- Enhanced policy coordination.
- Strengthened intergovernmental relations.
- Improved enforcement of county laws.
- Improved citizen satisfaction with administrative services.
- Strengthened institutional governance and accountability.

Constraints and challenges in budget implementation and how they are being addressed;

Implementation of departmental programmes was affected by:

- Rising operational costs.
- Inadequate transport and mobility for field officers.
- Inadequate office accommodation at decentralized units.
- Inadequate resources towards disaster preparedness

- Climate-related emergencies requiring additional resources.
- Increasing public demand for services.
- Delays in exchequer releases.
- Staff shortages in key technical and administrative positions.
- High maintenance costs for government facilities and vehicles.
- Inadequate allocations of funds towards staff compensation

Measures Being Undertaken

The Department continues to:

- Strengthen expenditure controls.
- Improve resource allocation.
- Enhance ICT-enabled service delivery.
- Strengthen monitoring and evaluation.
- Build staff capacity.
- Strengthen disaster preparedness.
- Enhance public participation.
- Strengthen performance management.
- Improve intergovernmental coordination.
- Enhance digital communication platforms.

Major services/outputs to be provided in MTEF period 2026/27– 2028/29

Over the Medium-Term Expenditure Framework (MTEF) period, the Department will focus on delivering:

- Efficient executive support services.
- Effective county administration and coordination.
- Strengthened decentralized governance.
- Improved public participation.
- Enhanced civic education.
- Improved public communication.
- Strengthened inspectorate services.
- Disaster preparedness and emergency response.

- Strengthened policy coordination.
- Enhanced monitoring of county programmes.
- Improved institutional governance.
- Digitized government communication systems.
- Enhanced citizen engagement.
- Efficient coordination of county events and intergovernmental relations.

Part D: Strategic Objectives

The Department of Governorship, Administration and Coordination is organized around programmes that directly contribute to the Public Administration and ICT priorities in the Murang'a CIDP 2023–2027.

S/No.	PROGRAMME	STRATEGIC OBJECTIVE (OUTCOME)	CIDP 2023/27 LINKAGE
1.	County Executive Services	Provide strategic leadership, policy direction and effective executive decision-making	Strengthened governance and leadership
2.	County Administration and Coordination	Improve coordination of county administration and decentralized service delivery	Efficient public administration
3.	Public Communication and Citizen Engagement	Enhance access to government information, public participation and civic education	Accountable and participatory governance
4.	Inspectorate, Enforcement and Compliance	Promote compliance with county laws and orderly urban management	Improved governance and service delivery
5.	Disaster Risk Management	Enhance county preparedness, mitigation and emergency response	Resilient communities
6.	General Administration, Planning and Support Services	Strengthen institutional capacity, financial management and administrative support	Efficient public service delivery

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

P Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: County and Executive Coordination				
SP 1.1 County and Executive Coordination	168.824	167.623	176.004	184.805
SP 1.2 Administration and Executive Coordination	58.200	48.700	51.135	53.692
SP 1.3 Office of the Deputy Governor	8.960	4.660	4.893	5.138
SP 1.4 Communication	14.000	21.000	22.050	23.152
Total Expenditure of Programme 1: County and Executive Coordination	**249.984**	**241.983**	**254.082**	**266.787**
Programme 2: General Administration				
SP 2.1 Project Coordination and Monitoring	8.800	3.800	3.990	4.189
SP 2.2 Disaster Control and Management	13.500	9.000	9.450	9.922
SP 2.3 Compliance and Enforcement	0.000	2.500	2.625	2.756
SP 2.4 Legal Services / Office of the County Attorney	21.300	38.700	40.635	42.667
SP 2.5 Fleet Management	20.500	7.324	7.690	8.075
SP 2.6 Administration, Planning and Support - Development	10.000	6.000	6.300	6.615
Total Expenditure of Programme 2: General Administration	**74.100**	**67.324**	**70.690**	**74.225**
TOTAL EXPENDITURE OF VOTE	**324.084**	**309.308**	**324.772**	**341.012**

Part F. Summary of Expenditure by Vote and Economic Classification[1] (KShs. Million)

P Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Current Expenditure	314.084	303.308	318.472	334.397
Compensation to Employees	125.224	146.523	153.849	161.542
Use of goods and services	188.860	156.784	164.623	172.855
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.00	0.000	0.000	0.000
Capital Expenditure	10.000	6.000	6.300	6.615
Acquisition of Non-Financial Assets	10.000	6.000	6.300	6.615
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
TOTAL EXPENDITURE OF VOTE	**324.084**	**309.308**	**324.772**	**341.012**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification[2] (KShs. Million)

Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: County and Executive Coordination				
Current Expenditure	249.984	241.983	254.082	266.787
Compensation to Employees	125.224	146.523	153.849	161.542
Use of goods and services	124.760	95.460	100.233	105.245
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**249.984**	**241.983**	**254.082**	**266.787**
Sub-Programme 1.1: County and Executive Coordination				
Current Expenditure	168.824	167.623	176.004	184.805

1

Compensation to Employees	125.224	146.523	153.849	161.542
Use of goods and services	43.600	21.100	22.155	23.263
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**168.824**	**167.623**	**176.004**	**184.805**
Sub-Programme 1.2: Administration and Executive Coordination				
Current Expenditure	58.200	48.700	51.135	53.692
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	58.200	48.700	51.135	53.692
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**58.200**	**48.700**	**51.135**	**53.692**
Sub-Programme 1.3: Office of the Deputy Governor				
Current Expenditure	8.960	4.660	4.893	5.138
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	8.960	4.660	4.893	5.138
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**8.960**	**4.660**	**4.893**	**5.138**
Sub-Programme 1.4: Communication				
Current Expenditure	14.000	21.000	22.050	23.152
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	14.000	21.000	22.050	23.152
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**14.000**	**21.000**	**22.050**	**23.152**

Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	**2028/29**
Programme 2: General Administration				
Current Expenditure	64.100	**61.324**	**64.390**	**67.610**
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	64.100	61.324	64.390	67.610
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	10.000	**6.000**	**6.300**	**6.615**
Acquisition of Non-Financial Assets	10.000	6.000	6.300	6.615
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**74.100**	**67.324**	**70.690**	**74.225**
Sub-Programme 2.1: Project Coordination and Monitoring				
Current Expenditure	8.800	3.800	3.990	4.189
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	8.800	3.800	3.990	4.189
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**8.800**	**3.800**	**3.990**	**4.189**
Sub-Programme 2.2: Disaster Control and Management				
Current Expenditure	13.500	9.000	9.450	9.922
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	13.500	9.000	9.450	9.922
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**13.500**	**9.000**	**9.450**	**9.922**
Sub-Programme 2.3: Compliance and Enforcement				
Current Expenditure	0.000	2.500	2.625	2.756
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	0.000	2.500	2.625	2.756
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000

Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**0.000**	**2.500**	**2.625**	**2.756**
Sub-Programme 2.4: Legal Services / Office of the County Attorney				
Current Expenditure	21.300	38.700	40.635	42.667
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	21.300	38.700	40.635	42.667
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**21.300**	**38.700**	**40.635**	**42.667**
Sub-Programme 2.5: Fleet Management				
Current Expenditure	20.500	7.324	7.690	8.075
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	20.500	7.324	7.690	8.075
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	0.000	0.000	0.000	0.000
Acquisition of Non-Financial Assets	0.000	0.000	0.000	0.000
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000
Total Expenditure	**20.500**	**7.324**	**7.690**	**8.075**
Sub-Programme 2.6: Administration, Planning and Support - Development				
Current Expenditure	0.000	0.000	0.000	0.000
Compensation to Employees	0.000	0.000	0.000	0.000
Use of goods and services	0.000	0.000	0.000	0.000
Current Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Recurrent	0.000	0.000	0.000	0.000
Capital Expenditure	10.000	6.000	6.300	6.615
Acquisition of Non-Financial Assets	10.000	6.000	6.300	6.615
Capital Transfers to Government Agencies	0.000	0.000	0.000	0.000
Other Development	0.000	0.000	0.000	0.000

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

DELIVERY UNIT[3] U	**STAFF DETAILS Job Group**		**STAFF ESTABLISHMENT IN FY 2026/27 In Position**		**EXPENDITURE ESTIMATES**			
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**Actual 2025/26**	**202026/27**	**2027/28**	**2028/29**
Office of the Governor and Deputy Governor	Governor	State officer	1	1	1	1	1	1
	Deputy Governor	State officer	1	1	1	1	1	1
	Chief of Staff	S	1	1	1	1	1	1
	Chief Officer / Governor's Delivery Unit	S	1	1	1			-
	Advisors	R	9	4	4	-		-
	Director, Press Services	R	1	0	0	-		-
	Personal Assistants	N	2	1	1	-		-
	Office Administrators	J/K/L/M	3	2	2	-		-
	Drivers	F/G/H/J	5	5	5	-		-
	Cooks	E/F/G	3	2	2	-		-
	Gardeners	D/E/F	2	1	1	-		-
	Cleaning Supervisors	D/E/F/J/G	2	1	1	-		-
Total - Office of the Governor and Deputy Governor			**31**	**20**	20			
Office of the County Secretary	County Secretary	T	1	1	1	-		-
	Deputy County Secretary / Chief Officer Administration	S	1	1	1	-		-

	Principal/Chief Office Administrator	J/G/L/M/N	1	1	1	-		-
	Office Administrator	J/G/J/K	1	1	1	-		-
	Drivers	F/G/H/J	2	2	2	-		-
	Cleaning Supervisors	D/E/F/J/G	2	1	1	-		-
Total - Office of the County Secretary			**8**	**7**	7			
Legal Services / Office of the County Attorney	County Attorney	T	1	1	1	-		-
	County Solicitor	S	1	1	1	-		-
	Principal Legal Officer	N	1	1	1	-		-
	Legal Officers	K/L/M	3	1	1	-		-
Total - Legal Services / Office of the County Attorney			**6**	**4**	4			
Fleet Management	Mechanics	E/F/G/H/J	6	1	1	-		-
	Drivers	E/F/G/J	385	56	-	-		-
	Plant Operators	E/F/G/H/J	9	3	-	-		-
Total - Fleet Management			**400**	**62**				
Office Administration / Secretarial Services	Principal Office Administrators	N	13	0	-	-		-
	Chief Office Administrators	M	33	0	-	-		-
	Senior Office Administrators	L	53	1	1	-		-
	Office Administrators I/II/III	H/J/K	160	13	-	-		-
Total - Office Administrat			**259**	**13**				

ion / Secretarial Services								
General Records Management	Principal Records Management Assistant	N	1	0	-	-		-
	Chief Records Management Assistant	M	1	0	-	-		-
	Senior Records Management Assistant	L	2	0	-	-		-
	Records Management Assistant I	K	4	0	-	-		-
	Records Management Assistant II/III	G/H/J	6	0	-	-		-
Total - General Records Management			**14**	**0**				
Enforcement and Security	Assistant Director, Enforcement and Security	P	1	0	-	-		-
	Senior Superintendent	N	2	0	-	-		-
	Superintendent	M	9	0	-	-		-
	Assistant Superintendent	L	44	0	-	-		-
	Chief Inspector / Chief Security Officer	K	66	0	-	-		-
	Inspector	J	88	1	-	-		-
	Assistant Inspector	H	110	1	-	-		-
	Senior Sergeant / Sergeant / Corporal	E/F/G	210	16	-	-		-
	Security Warden / Constable	D	350	10	-	-		-
Total - Enforcement and Security			**880**	**28**				

Fire and Disaster Management	Deputy Director, Fire/Disaster Management	Q	1	0	-	-		-
	Chief Superintending Fire Officer	P	1	0	-	-		-
	Senior Superintending Fire Officer	N	1	0	-	-		-
	Senior Fire Officer	M	9	0	-	-		-
	Fire Officer I	L	18	0	-	-		-
	Fire Officer II	K	27	0	-	-		-
	Chief Fireman	J	27	0	-	-		-
	Senior Fireman	H	54	0	-	-		-
	Fireman I/II/III	E/F/G	108	0	-	-		-
Total - Fire and Disaster Management			**246**	**0**				
Clerical Services	Principal Clerical Officer	K	3	0	-	-		-
	Chief Clerical Officer	J	4	0	-	-		-
	Senior Clerical Officer	H	5	0	-	-		-
	Clerical Officer I/II	F/G	7	0	-	-		-
Total - Clerical Services			**19**	**0**				
Support Services	Cleaning Supervisors / Support Staff	D/E/F/G/H/J	1264	10	-	-		-
Total - Support Services			**1264**	**10**				
Public Communication	Director, Public Communication	R	1	0	-	-		-
	Deputy Director, Public Communication	Q	1	1	1	-		-
	Assistant Director, Public Communication	P	1	0	-	-		-
	Principal/Chief/Senior Public	L/M/N	7	0	-	-		-

	Communication Officers							
	Public Communication Officer I/II	J/K	0	1	-	-		-
	Public Communication Assistants	H/J/K/L/ M/N	5	5	-	-		-
Total - Public Communication			**15**	**6**				
Departmental Compensation Budget (KSh million)					125.224	**146.523**		**153.849 / 161.542**

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

Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**	Actual 2024/25 **(Baseline)**	**Actual 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Name of Programme: **Outcome:**								
Programme 1: County and Executive	Office of Governor / County Secretary	Executive and interdepartmental coordination meetings held	Number of coordination meetings	12	Pending annual evaluation	12	12	12

Coordination **Outcome**: to establish a synchronized highly responsive administration that seamlessly translates legislative policies into efficient public service delivery	Governor's Delivery Unit	Flagship programmes monitored and reported	Number of monthly flagship-project status reports	12	Pending annual evaluation	12	12	12
	Governor's Delivery Unit	County programmes and projects launched/commissioned	% of planned launches and commissioning events coordinated	100%	Pending annual evaluation	100%	100 %	100%
	County Administration	Decentralised administration supported	Number of sub-counties receiving administrative support	9	Pending annual evaluation	9	9	9
	County Administration	Public participation coordinated	% of statutory public participation processes facilitated	100%	Pending annual evaluation	100%	100 %	100%
	Public Communication	County programmes publicised and information disseminated	% of planned communication and media activities completed	100%	Pending annual evaluation	100%	100 %	100%
	Public Communication	County website and social media platforms updated	% of scheduled updates completed	100%	Pending annual evaluation	100%	100 %	100%
	Customer Care / Call Centre	Public complaints received and resolved	% of complaints resolved within service-charter timelines	100%	Pending annual evaluation	100%	100 %	100%
	Office of Deputy Governor	Executive coordination and assigned programmes supported	% of assigned executive engagements completed	100%	Pending annual evaluation	100%	100 %	100%
Programme 2: General Administration	Project Coordination and Monitoring	Priority projects monitored	Number of project monitoring reports	12	Pending annual evaluation	12	12	12

Outcome: Improved service delivery across all county departments	Fire and Disaster Management	Operational fire stations maintained	Number of operational fire stations	3	Pending annual evaluation	4	4	4
	Fire and Disaster Management	Fire hydrants rehabilitated/installed	Number of functional fire hydrants	10	Pending annual evaluation	17	20	23
	Fire and Disaster Management	Fire and disaster personnel trained	Number of personnel trained	14	Pending annual evaluation	50	60	70
	Fire and Disaster Management	Emergency and rescue equipment improved	Percentage of required rescue gear available	60%	Pending annual evaluation	70%	75 %	80%
	Enforcement and Security	County laws, regulations and security measures enforced	% of planned enforcement operations completed	100%	Pending annual evaluation	100%	100 %	100%
	Enforcement and Security	Enforcement officers capacity-built and equipped	Number of officers trained / uniform sets procured	100 / 130	Pending annual evaluation	100 / 130	120 / 150	140 / 170
	Office of County Attorney	Legal advice, contract review and representation provided	% of legal requests handled within agreed timelines	100%	Pending annual evaluation	100%	100 %	100%
	Fleet Management	County fleet maintained and controlled	Percentage of serviceable vehicles maintained and insured	100%	Pending annual evaluation	100%	100 %	100%
	Fleet Management	Fleet management automated	Number of functional automated fleet-management systems	1	Pending annual evaluation	1	1	1

	Administration and Support	Sub-county offices renovated and equipped	Number of offices renovated/equipped	1	Pending annual evaluation	1	1	1
	Administration and Support	Citizen Service Delivery Charter implemented	Percentage compliance with the charter	100%	Pending annual evaluation	100%	100%	100%
	Administration and Support	Customer satisfaction assessed	Number of customer satisfaction surveys	1	Pending annual evaluation	1	1	1
	Administration and Support	Asset register maintained and obsolete assets identified	Percentage of assets captured and verified	100%	Pending annual evaluation	100%	100%	100%
	Administration and Support	Audit recommendations implemented	Percentage of audit recommendations actioned	100%	Pending annual evaluation	100%	100%	100%

AGRICULTURE PROGRAMME BASED BUDGETS (PBB)

PART A: VISION:

A wealthy and food secure County.

PART B: MISSION:

Develop and exploit agricultural resources; provide agricultural extension services and adoption of appropriate technologies sustainably.

Part C.

Performance Overview and Rationale for Programme Funding

The programmes under the Department of Agriculture, Livestock and Fisheries endeavor to enhance productivity, quality and profitability of the cash crops, livestock and livestock products; promote value addition and marketability and increase household incomes and access to food at the household level.

In the proposed ten years Agricultural Sectoral Plan, Crop production is anchored on six programmes, namely: cash crop development; food security and nutrition; land development; capacity building & extension; administration & support; building and civil works support. In livestock development, there are five programmes to be implemented, which include: livestock enterprises development; livestock production and productivity enhancement; livestock food and nutrition security; livestock products value addition and administration support. The veterinary services seek to undertake nine programmes namely: veterinary disease and pest control; livestock breeding; veterinary public health; veterinary extension services; veterinary inspectorate services; veterinary medicines; hides and skins development; laboratory services; revenue generation. On fisheries development, there are three programmes namely: Fish Farming and Productivity Development; and capture fisheries, marketing and value addition development. Kenyatta ATC has two programmes, which include farmers' capacity building and provision of quality crops and livestock germplasm.

The proposed programmes to be undertaken in 2026/2027 are; Administration support, Agricultural Subsidy, cash crop development, National Agricultural Value Chains Development Project (NAVCDP), Food Security Program, Livestock Development, Fisheries Development and

Part D: Strategic Objectives

Programme	Objective
Subsidy Programme	To increase production, productivity and profitability of milk and mango value chains
General Administration and Support	To promote effective and efficient service delivery
Food Security and Cash Crop Development	To enhance food security nutrition and income at household level
Livestock Fisheries and Veterinary Services	To improve livestock breeds and enhance their productivity

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

Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	**2028/29**
Programme 1: Programme 1: General Administration and Support				
Current	*294,155,358*	*193,546,559*	*203,223,887*	*213,385,082*
Capital	0	*108,288,616*	*113,703,047*	*119,388,199*
Total Expenditure of Programme 1	**294,155,358**	**301,835,175**	**316,926,934**	**332,773,281**
Programme 2: Food Security and Cash Crop Development				
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current	296,482,158	205,007,559	215,257,937	226,020,835
Capital	619,682,617	272,500,000	286,125,000	300,431,250
Total Expenditure of Programme 2	**916,164,775**	**477,507,559**	**501,382,937**	**526,452,085**
Programme 3: Subsidy Programme				
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current	0	0	0	0
Capital	*399,682,692*	*270,000,000*	*283,500,000*	*297,675,000*

Total Expenditure of Programme 2	**399,682,692**	**270,000,000**	**283,500,000**	**297,675,000**
Programme 4: Livestock Fisheries And Veterinary Services				
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current	0	***5,415,000***	***5,685,750***	***5,970,038***
Capital	*0*	***2,500,000***	***2,625,000***	***2,756,250***
Total Expenditure of Programme 2	0	7,915,000	8,310,750	8,726,288
Total Expenditure of Vote -------				

Part F. Summary of Expenditure by Vote and Economic Classification[4] (KShs. Million)

Expenditure Classification	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current Expenditure				
Programme 1: General Administration and Support	*294,155,358*	***193,546,559***	***203,223,887***	***213,385,082***
Programme 2: Food Security and Cash Crop Development	*2,326,800*	***6,046,000***	***6,348,300***	***6,665,715***
Programme 3: Subsidy Programme	0	0	0	**0**
Programme 4: Livestock Fisheries And Veterinary Services	0	***5,415,000***	***5,685,750***	***5,970,038***
Total Current Expenditure	***296,482,158***	***205,007,559***	*215,257,937*	***226,020,835***
Capital Expenditure				
Programme 1: General Administration and Support	0	***108,288,616***	*113,703,047*	***119,388,199***
Programme 2: Food Security and Cash Crop Development	*219,999,925*	***286,300,000***	***300,615,000***	***315,645,750***
Programme 3: Subsidy Programme	*399,682,692*	***270,000,000***	***283,500,000***	***297,675,000***

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Programme 4: Livestock Fisheries And Veterinary Services	*0*	***2,500,000***	***2,625,000***	***2,756,250***
Total Capital Expenditure of Vote ……	***619,682,617***	***272,500,000***	***286,125,000***	***300,431,250***

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification[5] (KShs. Million)

Expenditure Classification	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 1: General Administration and Support				
Current Expenditure				
Compensation to Employees	272,080,358	176,211,559	185,022,137	194,273,244
Use of goods and services	13,110,841	14,335,000	15,051,750	15,804,338
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	3000000	3,150,000	3,307,500
Total Current Expenditure	***285,191,199***	***193,546,559***	***203,223,887***	***213,385,082***
Capital Expenditure				
Acquisition of Non-Financial Assets	-	-	-	
Capital Transfers to Govt. Agencies	-			
Other Development	-	108,288,616	113,703,047	119,388,199

Total Capital Expenditure	**-**	***108,288,616***	***113,703,047***	***119,388,199***
Programme 2: Food Security and Cash Crop Development				
Current Expenditure				
Compensation to Employees	-			
Use of goods and services	2,326,800	6,046,000	6,348,300	6,665,715
Current Transfers Govt. Agencies	-	0	0	0
Other Recurrent	-	0	0	0
Total Current Expenditure	***2,326,800***	***6,046,000***	***6,348,300***	***6,665,715***
Capital Expenditure				
Acquisition of Non-Financial Assets	-			
Capital Transfers to Govt. Agencies	-			
Other Development	219,999,925	286,300,000	300,615,000	315,645,750
Total Capital Expenditure	***219,999,925***	***286,300,000***	***300,615,000***	***315,645,750***
Programme 3: Subsidy Programme				
Current Expenditure				
Compensation to Employees	-			

Use of goods and services	-			
Capital Transfers Govt. Agencies	-			
Other Recurrent	-			
Total Current Expenditure	-			
Capital Expenditure				
Acquisition of Non-Financial Assets	-			
Capital Transfers to Govt. Agencies	393,022,776	270,000,000	283,500,000	297,675,000
Other Development	6,659,916	0	0	0
Total Capital Expenditure	***399,682,692***	***270,000,000***	***283,500,000***	***297,675,000***
Programme 4: LIVESTOCK FISHERIES AND VETERINARY SERVICES				
Current Expenditure				
Compensation to Employees		***0***	***0***	***0***
Use of goods and services		***5,415,000***	***5,685,750***	***5,970,038***
Capital Transfers Govt. Agencies		***0***	***0***	***0***
Other Recurrent		***0***	***0***	***0***
Total Current Expenditure	***0***	***5,415,000***	***5,685,750***	***5,970,038***

Capital Expenditure				
Acquisition of Non-Financial Assets	***0***	***0***	***0***	***0***
Capital Transfers to Govt. Agencies	***0***	***0***	***0***	***0***
Other Development	***0***	***2,500,000***	***2,625,000***	***2,756,250***
Total Capital Expenditure	***0***	***2,500,000***	***2,625,000***	***2,756,250***

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

DELIVERY UNIT[6]	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2026/27		EXPENDITURE ESTIMATES			
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**Actual 2025/26**	**2026/27**	**2027/28**	**2028/29**
AGRICULTURE	**CECM**	7	1	1	4,772,160	5,223,973	5,223,400	5,223,400
	Chief Officer	S	1	1	3,585,720	3,752,279	3,760,000	3,760,000
	Principal	R	1	1	2,686,680	2,985,532	3284085	3612493
	Director	R	2	2	4,935,000	5,853,415	6438756	7082631
	Deputy Director	Q	4	2	6,628,800	9,339,979	10273976	11301373
	ADA	P	1	1	2,126,640	2,996,436	3296079	3625686
	ADLP	P	11	3	6,379,920	8,989,307	9888237	10877060
	Assistant Director	P	23	14	31,996,000	45,082,364	49590600	54549660
	PLPO	N	8	2	3,060,240	4,311,878	4743065	5217371
	CAO	M	27	8	11,613,120	16,362,886	17999174	19799091
	CLPO	M	20	2	2,903,280	4,090,722	4499794	4949773
	SAAO	L	1	1	1,226,040	1,727,490	1900239	2090262
	AAO II	K	94	28	31,338300	48,882,175	53770392	59147431
	SLPA	K	36	1	895,380	1,261,590	1387749	1526523
	SCO	H	-	1	696,720	981,678	1079845	1187829
	SSS	G	-	3	1,731,420	2,439,571	2683528	2951880
	SS	F	-	1	526,020	741,162	815278	896805
	EO	D	-	1	417,600	588,398	647237	711960
	Admin	J	-	5	3,483,600	4,908,392	5399231	5939154

	Support staff	G	-	7	4,039,980	5,692,332	6261565	6887721
	TOTAL				**125,042,620**	**176,211,559**	**192,942,230**	**211,338,103**

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

Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**	**Actual 2024/25 (Baseline)**	**Actual 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Name of Programme 1: Food and Nutritional Security **Outcome:** Improve household food security and nutritional well-being of the population								
SP1.1	**Crops Development**	**Farmers benefitting from county farm inputs**	**No. of beneficiaries**	**57,950**	**90,600**	**135,000**	**160,000**	**200,000**
Name of the Programme: Milk and Mango subsidy **Outcome:** Increased agricultural Productivity and household incomes through improved access to affordable quality farm inputs, leading to enhanced food and nutritional security								
SP. 2	**Agriculture and livestock**	**Farmer benefitting from E-wallet subsidy**	**No. of farmers benefitting from E-wallet subsidy**	**20,000**	**24,000**	**26,000**	**28,000**	**30,000**

ROADS, HOUSING & INFRASTRUCTURE PROGRAMME BASED BUDGET (P.B.B) 2026-2027

PART A: - VISION

The department vision is to provide an integrated and sustainable infrastructure supported by modern technology.

PART B: - MISSION

The department mission is to provide efficient, affordable and reliable infrastructure for sustainable economic growth and development through modernization, rehabilitation and effective management of all infrastructure facilities in the County.

PART C: - PERFORMANCE OVERVIEW AND BACKGROUND FOR PROGRAMME

The department of Roads, Housing & Infrastructure plays a key role is providing resilient infrastructure which is safe and secure across the county. The sector composition is roads, transport and public works. The core function of the department is to provide access by constructing and maintenance of roads, provide connectivity by constructing of bridges and footbridges, manage transport systems across the county and provide building structures which are safe to the residents. During the 2025/2026 financial the department was able to achieve the following: -

- Supply & install 10,500 square meters of cabro paving blocks.
- Install and maintain 3.5km of street lighting.
- Solarization of 25 dispensaries.
- Construct and renovate 60No ecde center's
- Grade of 140km of access roads across the county.
- Open 35km of new roads.
- Gravel 125km of roads.
- Concreting of 5km of access roads.
- Upgrading of 3no. Markets.
- Refurbish and construct 6 dispensaries.
- Connect 125 households with clean drinking water.
- Construct 45No. footbridges.
- Construct 25No. bodaboda sheds.
- Refurbish the county headquarters.
- Maintain 45km of access roads.

PART D PROGRAMME OBJECTIVES/ OVERALL OUTCOME

Programme	Objectives
P 1. Energy Distribution	Ensure all shopping centres, Markets and major towns are lighted.

P 2. Community Based Projects	To upgrade community service infrastructure
P 3. Housing	To refurbish and renovate public offices.
P4. Road Development	To build resilient roads within the county.
P 5. Public Works /Urban Development	To provide clean, safe and convenient business environment and to improve aesthetics of our major towns and increased revenue.

PART E. SUMMARY OF PROGRAMME OUTPUTS AND PERFORMANCE INDICATORS FOR 2022/2023 - 2025/2026

Programme 1: - Energy Distribution
Outcome: Increased safety & prolonged business hours

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators(KPIs)	Actual 24/25 Baseline	ACTUAL 25/26	Target 26/27	Target 27/28	Target 28/29
Street lighting	Energy & Electricity	Improved security	No. of Km Maintained.	11	3.5	2	3	3
Floodlighting	Energy & Electricity	Improved security	No. of poles Maintained.	120	75	70	75	80
Solarization	Energy & Electricity	Source of Energy	No of facilities done	0	25	15	20	20

Programme 2: - Community Based Projects
Outcome: - To upgrade community service infrastructure

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Actual 24/25 Baseline	ACTUAL 25/26	Target 26/27	Target 27/28	Target 28/29
E.C.D classroom renovation and New Construction	Roads, Housing & Infrastructure	Improved accessibility	No. of Classrooms Done	340	60	50	40	45
Grading of access roads.	Roads, Housing & Infrastructure	Improved accessibility	No. of Km Done	150	140	100	120	135
Opening of access Roads.	Roads, Housing &	Improved accessibility	No. of Km Done	65	35	45	55	45

	Infrastructure							
Gravelling of access roads	Roads, Housing & Infrastructure	Improved accessibility	No. of Km Done	245	125	130	115	120
Upgrading of Markets	Roads, Housing & Infrastructure	Improve Markets Working environment.	No. Done	11	3	4	5	3
Dispensary Refurbishment	Roads, Housing & Infrastructure	Improve Healthcare.	No. Done	25	6	7	5	5
Pipe Distribution works	Roads, Housing & Infrastructure	Improve access to clean drinking water	No. of Km Done	27	26	25	30	25
Culverts Installation & Footbridges.	Roads, Housing & Infrastructure	Improved Connectivity	No. Done	70	45	45	50	55

Programme 3: - Housing.

Outcome: - To upgrade and construct housing which are safe and secure.

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Actual 24/25 Baseline	ACTUAL 25/26	Target 26/27	Target 27/28	Target 28/29
Refurbishment of public offices	Roads, Housing & Infrastructure	Improve Working Environment.	No. Done	3	1	1	1	1

Programme 4: - Road Development.

Outcome: - Improved mobility, accessibility and connectivity.

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Actual 24/25 Baseline	Actual 25/26	Target 26/27	Target 27/28	Target 28/29
Maintenance of access roads	Roads, Housing & Infrastructure	Improved accessibility	No. of Kms Done	75	45	40	55	60

Programme 5: - Public Works /Urban Development.

Outcome: - To provide clean, safe and convenient business environment and to improve aesthetics of our major towns and increased revenue.

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Actual 24/25 Baseline	Actual 25/26	Target 26/27	Target 27/28	Target 28/29
Bituminous Surfacing.	Roads, Housing & Infrastructure	Improved accessibility	No. of Kms Done	20.5	0	0	2	2
Cabro Paving Slabs	Roads, Housing & Infrastructure	Improved accessibility/aesthetics	SM	40,700	10,500	6,000	10,000	10,000

PART F: Summary of Expenditure by Programmes, 2025/2026- 2026/2027

PROGRAMMES	Actual 25/26	Estimates 26/27	PROJECTED ESTIMATES	
			27/28	28/29
PROGRAMME 1 – ENERGY DISTRIBUTION				
Maintenance of Street lighting & Floodlighting/Solarisation	67,000,000	40,000,000	70,000,0000	70,000,000
TOTAL EXPENDITURE PROGRAMME 1	**67,000,000**	**40,000,000**	**70,000,000**	**70,000,000**
PROGRAMME 2 – URBAN DEVELOPMENT				
Cabro Paving Slabs	150,000,000	100,000,000	200,000,000	200,000,000
TOTAL EXPENDITURE PROGRAMME 2	**150,000,000**	**100,000,000**	**200,000,000**	**200,000,000**
PROGRAMME 3 – COMMUNITY PROJECTS				
E.C.D classroom renovation and New Construction	170,000,000	45,000,000	170,000,000	100,000,000
Road Development.	500,000,000	350,000,000	500,000,000	570,000,000
Upgrading of Markets	20,000,000	10,000,000	20,000,000	20,000,000
Dispensary Refurbishment	15,000,000	10,000,000	15,000,000	20,000,000
Pipe Distribution works	25,000,000	20,000,000	25,000,000	20,000,000

Culverts Installation & Footbridges.	38,000,000	14,000,000	40,000,000	5,000,000
TOTAL EXPENDITURE PROGRAMME3	**768,000,000**	**449,000,000**	**770,000,000**	**770,000,000**
PROGRAMME 4 - Housing				
Refurbishment of County Offices.	10,500,000	0	15,000,000	20,000,000
TOTAL EXPENDITURE PROGRAMME 4	**10,500,000**	**0**	**15,000,000**	**20,000,000**
PROGRAMME 5 –ROAD DEVELOPMENT				
Maintenance of urban roads	10,000,0000	20,000,000	50,000,000	50,000,000
Grading & Gravelling access roads.	94,000,000	40,000,000	300,000,000	320,000,000
TOTAL EXPENDITURE PROGRAMME 4	**104,000,000**	**60,000,000**	**350,000,000**	**370,000,000**
PAYMENT OF PENDING BILLS		**50,000,000**	**180,000,000**	
TOTAL EXPENDITURE	**1,099,500,000**	**669,000,000**	**1,585,000,000**	**1,430,000,000**

Recurrent Budget

ROADS TRANSPORT AND INFRASTRUCTURE			**26/25FY**	**26/27 FY**
	Road Development programme	Salaries Public works	13,575,961	36,351,638
		2210302 Accommodation - Domestic Travel	1,000,000	500,000
		2210802 Boards, Committees, Conferences and Seminars	565,574	565,574
		2211299 Fuel Oil and Lubricants - Othe		
		2210604 Hire of Transport, Equipment		
		General Office Supplies	1,720,000	500,000
		Street Lights Maintenance	2,760,000	1,000,000
		Printers, Laptops & Professional Software	1,840,000	300,000
		2210606 Hire of Equipment, plant and Machinery		
	Transport and Housing	Maintenance of Plant Machinery and Equipment	1,670,900	1,200,000

		Fuel Oil and Lubricants - Othe	2,750,000	2,750,000
		Hire of Transport, Equipment		
		Hire of Equipment, Plant and Machinery		
		Accommodation - Domestic Travel		
		Boards, Committees, Conferences and Seminars	450,000	450,000
COMMUNITY DEVELOPMENT PROGRAMME	**Infrastructural Development**	Publishing & Printing Services	880,000	880,000
		Accommodation - Domestic Travel	2,750,000	500,000
		General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000	700,000
		Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		
		Projects Implementation Support	880,000	880,000
ENERGY DEVELOPMENT PROGRAMME	**Energy Development**	Fuel and oil	2,000,000	2,000,000
		Energy Planning		5,000,000
		Specialized materials/Electrical consumables	750,000	893,465
		Boards, Committees, Conferences and Seminars	655,000	655,000
		2210502 Publishing and Printing Services	400,000	400,000
		22111311 Streets lighting	1,000,000	500,000
DEPARTMENTAL TOTAL			**36,347,435**	**56,025,677**

COMMERCE, TRADE, INDUSTRY AND TOURISM PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

To transform Murangá County to a vibrant and industrial, investment and business hub in Kenya

Part B. Mission

To provide a conducive environment for growth in trade, investments and industrial development.

Part C. Performance Overview and Rationale for Programme Funding

This section is supposed to be a review of MTEF budgets for period 2025 – 2026/ and should briefly discuss the following:

Brief description of the mandate

- Formulation, review and implementation of policies and registration on weights and measures, co-operative development, trade, investments, industry and tourism
- Promotion of domestic bilateral, regional and international trade
- Coordination and development of Micro, Small and Medium Business engaged in trade and tourism
- Provision of market infrastructure
- Promotion of use of E-Commerce
- Develop and review Co-operative Audit Policy and Operational guidelines;
- Develop social, environmental and value for money Audit guidelines;
- Provide tax consultancy and advocacy services on behalf of Co-operative Societies and ensuring uniformity in application of tax laws;

i. Expenditure trends –Actual expenditure against budget for the period 2025-2026

Sector/Department	FY 2025/2026				
	Budget	**Recurrent Expenditure (Kshs.)**	**Development Expenditure (Kshs.)**	**Total Expenditure (Kshs.)**	**Absorption Rate (%)**
Commerce, Trade, Industry, Tourism and co-operatives	229,750,000	24,830,814	199,953,451	224,784,265	97.8%

ii. Departmental Performance Review including major achievements for the period 2025-2026;

Upgrading of markets across Murang'a County, specifically in Kamune, Kaharati, Kaweru, Kahumbu and PK road cabro. These markets aim to enhance local trade and improve access to modern marketing infrastructure for small-scale traders and farmers.

Mango aggregation and collection exercise was conducted between December and March 2026, with the collection beginning on January 3rd 2026. A total of 1,164,719.00 kilograms of mangoes were gathered from 3,120 farmers, demonstrating strong farmer participation and improved market linkage.

Murang'a County successfully organised and hosted an investment conference on 13th–14th June 2025, a strategic event aimed at attracting investors and positioning the county as a competitive investment destination in the region. This led to an uptake of 6 investors at Murang'a Investment Park and more applications being vetted.

iii. Constraints and challenges in budget implementation and how they are being addressed; and

- The main challenge was insufficient funds and delayed disbursement.
- Lack of adequate transport, or in the case of self-sponsorship, there's no reimbursement.
- Inadequate facilitation, such as internet connectivity and access to communication devices.
- Inadequate resource allocation

Recommendations

- Funds initially allocated to core departmental projects should be protected from reallocation to maintain focus and continuity.
- Enhancing staff mobility through reliable transportation will improve service delivery across the county.
- The establishment of public-private partnerships (PPPs) should be pursued to leverage additional resources and expertise.
- Adequate facilitation toward internet connectivity and access to communication devices.

iv. ***Major services/outputs to be provided in the MTEF period 2026/27–2028/29 (the context within which the budget is required)***

- *Construction of Markets*
- *Completion of CAIP*
- *MSME training and funding*
- *Creation of Tourism circuit*

Part D: Strategic Objectives

(In this part, list all the programmes and their strategic objectives. Each programme is to have only one strategic objective/outcome and must be linked with CIDP

Programme	Objective
General Administration and Support	To ensure a shared vision towards the realisation of the departmental goal
Trade Development	To improve business environment and promote attractive investment climate
Tourism Development	To make Murang'a an alternative tourist destination in the country.
Industrialization	Improve industrial uptake in the County
Cooperative Development	To promote development of vibrant Cooperatives

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

Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: General Administration and Support				
Current	*19,366,096*	*35,337,585*	*37,104,464*	*38,959,687*
Capital	0	0	0	0
Total Expenditure of Programme 1	*19,366,096*	*35,337,585*	*37,104,464*	*38,959,687*
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 2: Tourism Development				

Current	*5,464,718*	*500,000*	*525000*	*551,250*
Capital	0	0	0	0
Total Expenditure of Programme 1	5,464,718	500,000	525,000	551,250
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 3 Trade Development				
Current	0	0	0	0
Capital	28,596,675	168,900,000	177,345,000	186,212,250
Total Expenditure of Programme 1				
Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 4 Industrialization				
Current	0	0	0	0
Capital	*133,368,421*	*133,368,421*	*266,736,842*	*533,473,684*
Total Expenditure of Programme 1	133,368,421	133,368,421	266,736,842	533,473,684
Programme 5 Cooperative Development				
Sub Programme (SP)	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current	0	0	0	0
Capital	*37,988,355*	0	0	0
Total Expenditure of Programme 2	37,988,355	0	0	0
Total Expenditure of Vote -------				

Part F. Summary of Expenditure by Vote and Economic Classification[7] (KShs. Million)

Expenditure Classification	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Current Expenditure				
Programme 1: General Administration and Support	*19,366,096*	*35,337,585*	*37,104,464*	*38,959,687*
Programme 2: Tourism Development	*5,464,718*	*500,000*	*525000*	*551,250*
Total Expenditure	24,830,814	35,837,585	37,629,464	39,510,937

[7] The total current expenditure and capital expenditure must be equal the total expenditure vote given in tables E, F, & G.

Capital Expenditure				
Programme 3 Trade Development	28,596,675	168,900,000	177,345,000	186,212,250
Programme 4 Industrialization	*133,368,421*	*133,368,421*	*266,736,842*	*533,473,684*
Programme 5 Cooperative Development	*37,988,355*	0	0	0
Total Expenditure of Vote ……	**199,953,451**	**302,268,421**	**444,081,842**	**719,685,934**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification8 (KShs. Million)

Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: General Administration and Support				
Current Expenditure				
Compensation to Employees	15,560,096	28,837,585	30,279,464	31,793,437
Use of goods and services	2,456,000	4,500,000	4,725,000	4,961,250
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	1,350,000	2,000,000	2,100,000	2,205,000
Total Current Expenditure	***19,366,096***	***35,337,585***	***37,104,464***	***38,959,687***
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Capital Expenditure	***0***	***0***	***0***	***0***
Programme 2: Tourism Development				
Current Expenditure				
Compensation to Employees				
Use of goods and services	5,464,718	500,000	525000	551,250
Current Transfers Govt. Agencies		0		
Other Recurrent		0		
Total Current Expenditure	*5,464,718*	*500,000*	*525000*	*551,250*
Capital Expenditure				
Acquisition of Non-Financial Assets				

[8] The total current and capital expenditure for each programme in G, must add up to the total expenditure of the programme given in Table E. Please note further that The Total Current and Capital expenditures given in Table G, must add up to the one given in Table F. i.e. Expenditure by Economic classification. **Ensure consistency in all the figures in the Tables**

Capital Transfers to Govt. Agencies				
Other Development				
Total capital Expenditure	***0***	***0***	***0***	***0***
Programme 3 Trade Development				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Total Current Expenditure	0	0	0	0
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	28,596,675	168,900,000	177,345,000	186,212,250
Total Capital Expenditure	28,596,675	168,900,000	177,345,000	186,212,250
Programme 4 Industrialization				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Total Current Expenditure	***0***	***0***	***0***	***0***
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies	133,368,421	250,000,000	262,500,000	275,625,000
Other Development				
Total Capital Expenditure	***133,368,421***	***133,368,421***	***266,736,842***	***533,473,684***
Programme 5 Cooperative Development				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Total Current Expenditure	***0***	***0***	***0***	***0***
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	37,988,355	0	0	0
Total Capital Expenditure	***37,988,355***	***0***	***0***	***0***

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

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

DELIVERY UNIT[9]	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2026/27		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2025/26	2026/27	2027/28	2028/29
Trade and Investment	Ag. Director Trade & Investment	P	1	1				
Tourism	Ag. Director Tourism	N	1	1				
Industry	Ag. Director Industry	N	1	1				
Co-operatives	Ag. Director Co-operatives	N	1	1				
Trade and Investment	Chief. Weights & Measures Officer	M	1	1				
Co-operatives	Assistant Co-operative Officer	L	2	1				
Co-operatives	Assistant Co-operative Officer	L	2	1				
Trade and Investment	Trade Development Officer I	L	3	2				
Co-operatives	Co-operative Officer 1	K	2	1				
Co-operatives	Accountant(1)	K	5	4				
Trade and Investment	Trade Development Officer II	K	2	1				
Trade and Investment	Trade Development Officer I	K	2	1				
Co-operatives	Co-operative Officer 1	J	2	1				
Co-operatives	Co-operative Officer 11	J	2	2				
Industry	Administrative officer I	J	1	1				
Trade and Investment	ICT Officer	J	1	1				
Co-operatives	assistant cooperative officer 111	H	2	1				

[9] ***The purpose of the Delivery Unit is to implement the strategic and operational objectives of the Programme in relation to the outputs. A delivery unit could be a Directorate, Department, Division or Unit within a Ministry***

Trade and Investment	**Driver**	**H**	**3**	**1**				
Co-operatives	**General Clerk**	**G**	**2**	**2**				
Co-operatives	**Clerical Officer II**	**F**	**2**	**2**				
Co-operatives	**Cleaning Supervisor**	**F**	**2**	**1**				
Co-operatives	**Casual Contract**	**C**	**2**	**1**				
Co-operatives	**Support staff**		**5**	**4**				

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

TRADE, INDUSTRY AND INVETMENT							
Programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPI)**	**Actual 2025/26 (Baseline)**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Name of Programme: Trade, Industry and Investment Promotion **Outcome:** To create a conducive environment for growth in trade, investments and industry							
Market Development and upgrade	Trade and Investment	Conducive working environment for the traders.	No. of markets done:	5	7	7	7
Establishment of SEZ and EPZ	Trade, Industry and Investment	Increased economic activities and improved livelihood.	Establishment of EPZ/SEZ	1 1	1 1	1 1	1 1
Promotion and development of industries	Industry	Increased industrial productivity.	Number of industries impacted.	1	7	10	12
Trade Shows, Exhibition and Investments	Trade and Investment	Established market linkages for various trade exhibitors, commodities, Inter- County trade	Number of trade exhibitions held, promoted and attended:	0	4	4	4

		promotion, and value chains promoted					
Attract and host investors at MIP	Trade and Investment	A structured, end-to-end framework for screening, approving, and registering new investors	Number of qualified investments	6	10	12	15
Construction, attract and host investors at CAIP	Industry	Operational CAIP	Number of qualified investments	6	10	10	10

TOURISM DEVELOPMENT AND MARKETING							
Programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPI)**	**Actual 2025/26 (Baseline)**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Name of Programme: Tourism Directorate Sub Sector Programmes **Outcome:** To increase tourism consumption, social image of the county for social economic impact to the residents							
Tourism mapping and support	Tourism Development	Increased visitor experience arising from increased choice of tourism products	Number of students benefiting from the programme	-	1,800	2,000	2,500
Tourism marketing Promotion and product developme	Tourism Development	Increased investment in hotels, and allies' hospitality facilities	Number of cycling events held Number of marathons held	-	1 1	1 1	1 1

nt							

CO-OPERATIVE DEVELOPMENT							
Programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPI)**	**Actual 2025/26 (Baseline)**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Name of Programme: Cooperative Development Sub Sector Programmes **Outcome:** Improved confidence in Cooperative Societies							
Co-operative Societies	Co-operative development	Innovative, efficient and effective cooperative societies	Number of cooperatives receiving metallic coffee drying beds	-	129	129	129
Development of milk cooling centers	Co-operative development	Increased quantities of milk preserved.	Number of cooperatives facilitated on bills Number of co-operatives renovated	-	29 23	30 23	35 28
Development of MCC	Co-operative development	Easy accessibility of milk markets to farmers.	Number of milk co-operatives facilitates	-	5	5	10

EDUCATION & TECHNICAL TRAINING PROGRAMME BASED BUDGETS (PBB) FY 2026/2027

Part A. / B. Vision and Mission

Early Childhood Development Education (ECDE)

- **Vision:**
  A county where every child has equitable access to quality, inclusive and holistic Early Childhood Development Education.
- **Mission:**
  To provide a conducive learning environment in ECDE centres, ensuring accessibility and quality education for all young children.

Vocational Training

- **Vision:**
  A globally competitive quality education, training, research, and innovation for sustainable development.
- **Mission:**
  To provide, promote, and coordinate quality, equitable, and relevant education and training for sustainable development, fostering employability and entrepreneurship among the youth.

Education Intervention Programme

- **Vision:**
  An equitable education system where every deserving learner has the opportunity to access, participate in and complete quality education
- **Mission:**
  To promote equitable access to education through timely provision of bursaries and scholarships that support learner retention, transition, inclusion and academic excellence.

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

Major Achievements and Expenditure Trends

ECDE Directorate

Programme: Early Childhood Development Education (ECDE)

Sub-Programme: ECDE Support Services

Objective

To enhance access, equity, quality, retention and transition in Early Childhood Development Education through provision of quality learning resources, improved infrastructure, competent teachers and learner support services.

Key Achievements

1. **Teaching and Learning Materials**
    - Teaching and learning materials worth **KSh 6.5 million** were procured and distributed to all **669 public ECDE centres**, supporting effective implementation of the Competency-Based Curriculum (CBC).
2. **ECDE Furniture**
    - Plastic chairs and tables worth **KSh 6 million** were procured for public ECDE centres, improving classroom environments.
3. **ECDE Feeding Programme**
    - Approximately **35,000 learners** in **669 ECDE centres** benefited from the school feeding programme, improving attendance, retention and learner participation.
4. **Digital Learning**
    - Digital learning platforms were strengthened through implementation of the **EIDU/TAYARI Programme** and refresher training for Programme Officers and ECDE Support Officers.
5. **Monitoring and Evaluation**
    - Monitoring and Evaluation exercises were undertaken in **350 ECDE centres**, jointly with the Office of the Auditor-General, strengthening quality assurance and curriculum implementation.

6. **Co-curricular Activities**
    - ECDE learners successfully participated in drama festivals and other co-curricular activities, promoting holistic child development.
7. **Infrastructure Development**
    - Construction of classrooms and sanitation facilities at **Mwago and Kiambugi ECDE Centres** was successfully completed, improving access to quality learning environments.

Education Intervention Programme

Sub-Programme: Bursaries and Scholarships

Objective

To enhance equitable access to education by providing bursaries and scholarships that improve learner retention, transition, inclusion and completion at secondary, tertiary and university levels.

Key Achievements

1. **Inua Masomo Programme**
    - **7,560 learners** benefited from the Inua Masomo Programme.
2. **Nyota Zetu Scholarship**
    - **1,400 learners** benefited, achieving **100%** of the programme target.
3. **University Transition Support**
    - **820 students** joining universities received financial support.
4. **Support for Learners with Disabilities**
    - **456 learners with disabilities (PWDs)** received bursary support.
5. **KJSEA Transition Support**
    - The County successfully introduced the KJSEA Transition Support Programme to facilitate transition from Junior School to Senior School.
6. **Ward Education Fund**
    - More than **60,000 beneficiaries** received support through the Ward Education Fund across the County.

7. **Enhanced Equity in Education**
    - The programme significantly improved access to education for vulnerable and disadvantaged learners through targeted bursary and scholarship initiatives.

Vocational Training Directorate

Programme: Vocational Training

Sub-Programme: Vocational Training Support Services

Objective

To provide quality technical and vocational education through enhanced institutional capacity, improved infrastructure, modern training equipment and increased access to skills development.

Key Achievements

1. **Increased Trainee Enrolment**
    - The Directorate enrolled **3,942 trainees** against a target of **3,000**, representing approximately **131% achievement**.
2. **Training Infrastructure**
    - Renovation of workshops and staff rooms, construction of an ablution block and establishment of a Motor Vehicle Garage at Murang'a Town VTC were completed.
3. **Training Equipment**
    - Modern tools and equipment valued at **KSh 16 million** were procured and supplied to beneficiary Vocational Training Centres.
4. **Improved Learning Environment**
    - Lecture chairs worth **KSh 3 million** were procured and distributed to **33 MYS-designated Vocational Training Centres**.
5. **Monitoring and Evaluation**
    - Monitoring and Evaluation was undertaken in **21 Vocational Training Centres**, strengthening compliance with TVETA standards and institutional accountability.

6. **Instructional Materials**
    - Instructional materials worth approximately **KSh 3.9 million** were procured and supplied to **33 Vocational Training Centres**, improving practical training.

Constraints and Challenges

ECDE Directorate

The Directorate experienced the following challenges:

1. Inadequate budget allocation to fully implement planned programmes and projects.
2. Delayed exchequer releases affecting timely implementation of activities.
3. Shortage of ECDE teachers due to increasing learner enrolment.
4. Delays in recruitment and absorption of additional ECDE teachers.
5. Inadequate classroom infrastructure, furniture and sanitation facilities in some ECDE centres.
6. Inadequate teaching and learning materials, play equipment and rest materials in some centres.
7. Limited funding for Continuous Professional Development (CPD) of teachers.
8. Limited transport and logistical support for monitoring and evaluation.
9. Continued influx of learners from neighbouring counties exerting pressure on existing facilities.

Vocational Training Directorate

The Directorate experienced the following challenges:

1. Failure to release approved capitation funds, affecting operations of Vocational Training Centres.
2. Delayed exchequer releases slowing implementation of programmes.
3. Inadequate funding for Continuous Professional Development of instructors.
4. Shortage of qualified instructors in specialised technical fields.
5. Increasing enrolment placing pressure on workshops, classrooms and equipment.
6. Obsolete training equipment in some institutions.
7. Inadequate disability-friendly infrastructure in several VTCs.
8. Rising operational costs, including electricity, water, internet and maintenance.
9. Limited funding for institutional expansion and modernisation.
10. Weak industry linkages affecting industrial attachment and employment opportunities.

Education Intervention Programme

1. Delayed disbursement of bursary funds affecting timely payment of school fees.
2. Inadequate budget allocation relative to increasing demand for education support.
3. Growing numbers of vulnerable learners requiring financial assistance.
4. Verification challenges due to incomplete beneficiary information.
5. Late submission of bursary applications and supporting documents.
6. Rising education costs increasing financial needs among learners.
7. Limited monitoring and evaluation systems for tracking beneficiary outcomes.
8. Legal and policy constraints regarding County support to learners in secondary schools and universities.
9. Variations in ward-level bursary allocations resulting in inequitable support.
10. Limited digital access and awareness among some applicants affecting online application processes.

Priorities and Strategies for the MTEF Period 2025/26 – 2027/28

ECDE Directorate Sector Priorities and Strategies

Sector Priorities	Strategies
Curriculum Implementation and Supervision	▪ Train ECDE teachers on the latest curriculum reforms (CBC) to ensure effective implementation. ▪ Enhance the integration of digital learning tools and resources across all ECDE centers. ▪ Provide adequate and relevant teaching and learning materials to support curriculum delivery. ▪ Strengthen monitoring and supervision mechanisms to ensure quality implementation of the curriculum. ▪ Recruit additional ECDE teachers to achieve the recommended teacher-pupil ratio of 1:25. ▪ Improve the quality of teaching and learning in all ECDE centers by offering continuous professional development. ▪ Ensure smooth transition, retention, and progression from pre-primary education to primary school.
Feeding Program	▪ Maintain and improve the existing feeding program for ECDE learners, ensuring access to nutritious meals.
Digital Learning and TAYARI Program	▪ Integrate digital learning activities and the TAYARI program in ECDE centers to enhance education delivery.
Play and Rest Materials	▪ Provide sufficient and age-appropriate play and rest materials in all ECDE centers to support child development.

Absorption of ECDE Teachers on Permanent and Pensionable Terms	▪ Implement the recommendations of the Council of Governors (COG) and Senate for the permanent and pensionable employment of ECDE teachers.
Free ECDE Tuition	▪ Establish a capitation system for ECDE learners to facilitate the provision of free pre-primary education.
Co-Curricular Activities	▪ Facilitate ECDE learners' participation in co-curricular activities and festivals, from the Sub-County to the national level, to promote talent development.
ECDE Centers of Excellence	▪ Identify and equip selected ECDE centers as centers of excellence, providing model facilities and programs to raise standards.
Infrastructure Development	▪ Modernize and upgrade ECDE infrastructure, including the construction/renovation of classrooms and offices in all wards. ▪ Provide child-friendly furniture to ensure comfort and support for young learners. ▪ Build and renovate child-friendly sanitation facilities, including toilets and ablution blocks, to meet health standards. ▪ Fence ECDE centers to improve safety and security. ▪ Forge partnerships with relevant stakeholders, including UN agencies (UNICEF, UNDP), and financial institutions such as the World Bank and African Development Bank, for infrastructure development. ▪ Develop inclusive education infrastructure to accommodate learners with disabilities, including lifts, ramps, and sign language interpreters.

Vocational Training Directorate Sector Priorities and Strategies

Sector Priorities	Strategies
Capitation for VTCs	▪ Collaboration between the National and County governments to realize national education goals. ▪ Linkages with the concerned stakeholders in technical training to enhance relevance of technical skills. ▪ Negotiation between the Executive and Assembly to allocate the capitation money. ▪ Ensure completion, retention, progression, and transition from secondary to TVETs.
Tools and Equipment	▪ Collaboration between the National and County governments to improve the quality of training. ▪ Cooperation between the County Government and development partners to equip the VTCs.
Renovation of Infrastructure and Construction of New Ones	▪ Construct/renovate and equip workshops, classrooms, and offices in all wards.

	▪ Construction and renovation of hostels and ablution blocks in selected areas.
Quality Assurance and Standards	▪ Monitor and evaluate curriculum implementation as per the TVET Act 2016 regulation to improve quality of training.
Training of VTC Trainers	▪ Equipping the trainers with the latest managerial and teaching skills/pedagogy which will help in promotion.
Co-curricular/Skill Competition	▪ Identification and nurturing of talents in youth by creating healthy competition among trainees.
Innovative Courses and Resources	▪ Partnership with technology companies and institutions such as Huawei, CISCO, Safaricom, etc., to introduce free Wi-Fi in the institutions.

Part D: Programme Objectives/Overall Outcome

Directorate	Programme	Objectives
Administration, Planning and Support	Administration, Planning and Support	To promote effective and efficient service delivery across all education and training programmes.
Early Childhood Development Education (ECDE)	Early Childhood Development Education (ECDE)	To enhance access to and quality of Early Childhood Development Education.
Early Childhood Development Education (ECDE)	Education Support Programmes	To enhance access to quality ECDE through interventions such as feeding programmes and learning materials.
Vocational Training	Technical and Vocational Training	To improve access to and quality of vocational and technical training for youth and adults.
Education Intervention	Education Intervention	To promote equity, retention, and progression through bursaries and scholarships for deserving learners.

Part E: Summary of Expenditure by Programmes, 2025/26 – 2028/29 (KShs. Millions)

Programme	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: ADMINISTRATION AND SUPPORT				
Administration and Support	349,573,424	438,173,508	460,082,183	483,086,293
Total Expenditure of Programme 1	**349,573,424**	**438,173,508**	**460,082,183**	**483,086,293**
Programme 2: EARLY CHILDHOOD DEVELOPMENT				
Early Childhood Development	143,250,000	316,700,000	332,535,000	349,161,750
Total Expenditure of Programme 2	**143,200,000**	**316,700,000**	**332,535,000**	**349,161,750**
Programme 3: EDUCATION INTERVENTIONS				
Education Interventions	261,000,000	361,000,000	379,050,000	398,002,500
Total Expenditure of Programme 3	**261,000,000**	**361,000,000**	**379,050,000**	**398,002,500**
Programme 4: TECHNICAL AND VOCATIONAL TRAINING				
Talent Development	0	0	0	0
Youth Polytechnics & Vocational Training	36,750,000	24,500,000	25,725,000	27,011,250
Total Expenditure of Programme 4	**36,750,000**	**24,500,000**	**25,725,000**	**27,011,250**

Part F. Summary of Expenditure by Vote and Economic Classification[10] (KShs. Million)

10

Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Current Expenditure	**754,073,424**	**822,173,508**	**863,282,183**	**906,446,293**
Compensation to Employees	341,423,424	429,773,508	451,262,183	473,825,293
Current Transfers Govt. Agencies	5,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent	369,000,000	356,000,000	373,800,000	392,490,000
Use of goods and services	38,650,000	31,400,000	32,970,000	34,618,500
Capital Expenditure	**36,500,000**	**318,200,000**	**334,110,000**	**350,815,500**
Acquisition of Non-Financial Assets	36,500,000	85,200,000	89,460,000	93,933,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	233,000,000	244,650,000	256,882,500
Total Expenditure of Vote	**790,573,424**	**1,140,373,508**	**1,197,392,183**	**1,257,261,793**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification11 (KShs. Million)

Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: ADMINISTRATION AND SUPPORT	**349,573,424**	**438,173,508**	**460,082,183**	**483,086,293**
Capital Expenditure	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0

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Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Current Expenditure	349,573,424	438,173,508	460,082,183	483,086,293
Compensation to Employees	341,423,424	429,773,508	451,262,183	473,825,293
Use of goods and services	5,150,000	5,400,000	5,670,000	5,953,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,000,000	3,000,000	3,150,000	3,307,500
Sub-Programme 1: Administration and Support	**349,573,424**	**438,173,508**	**460,082,183**	**483,086,293**
Capital Expenditure	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0
Current Expenditure	349,573,424	438,173,508	460,082,183	483,086,293
Compensation to Employees	341,423,424	429,773,508	451,262,183	473,825,293
Use of goods and services	5,150,000	5,400,000	5,670,000	5,953,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	3,000,000	3,000,000	3,150,000	3,307,500
Programme 2: EARLY CHILDHOOD DEVELOPMENT	**143,250,000**	**316,700,000**	**332,535,000**	**349,161,750**
Capital Expenditure	11,000,000	179,200,000	188,160,000	197,568,000
Acquisition of Non-Financial Assets	11,000,000	19,200,000	20,160,000	21,168,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	160,000,000	168,000,000	176,400,000
Current Expenditure	132,250,000	137,500,000	144,375,000	151,593,750
Compensation to Employees	0	0	0	0
Use of goods and services	22,250,000	17,500,000	18,375,000	19,293,750
Current Transfers Govt. Agencies	0	0	0	0

Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Other Recurrent	centres	120,000,000	126,000,000	132,300,000
Sub-Programme 1: Early childhood Development	**143,250,000**	**316,700,000**	**332,535,000**	**349,161,750**
Capital Expenditure	11,000,000	179,200,000	188,160,000	197,568,000
Acquisition of Non-Financial Assets	11,000,000	19,200,000	20,160,000	21,168,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	160,000,000	168,000,000	176,400,000
Current Expenditure	132,250,000	137,500,000	144,375,000	151,593,750
Compensation to Employees	0	0	0	0
Use of goods and services	22,250,000	17,500,000	18,375,000	19,293,750
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	110,000,000	120,000,000	126,000,000	132,300,000
Programme 3: EDUCATION INTERVENTIONS				
Capital Expenditure	0	123,000,000	129,150,000	135,607,500
Acquisition of Non-Financial Assets	0	50,000,000	52,500,000	55,125,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	73,000,000	76,650,000	80,482,500
Current Expenditure	261,000,000	238,000,000	249,900,000	262,395,000
Compensation to Employees	0	0	0	0
Use of goods and services	5,000,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	256,000,000	233,000,000	244,650,000	256,882,500
Sub-Programme 1: Education Interventions	**261,000,000**	**361,000,000**	**379,050,000**	**398,002,500**
Capital Expenditure	0	123,000,000	129,150,000	135,607,500

Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Acquisition of Non-Financial Assets	0	50,000,000	52,500,000	55,125,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	73,000,000	76,650,000	80,482,500
Current Expenditure	261,000,000	238,000,000	249,900,000	262,395,000
Compensation to Employees	0	0	0	0
Use of goods and services	5,000,000	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	256,000,000	233,000,000	244,650,000	256,882,500
Programme 4: TECHNICAL AND VOCATIONAL TRAINING	**36,750,000**	**24,500,000**	**25,725,000**	**27,011,250**
Capital Expenditure	25,500,000	16,000,000	16,800,000	17,640,000
Acquisition of Non-Financial Assets	25,500,000	16,000,000	16,800,000	17,640,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0
Current Expenditure	11,250,000	8,500,000	8,925,000	9,371,250
Compensation to Employees	0	0	0	0
Use of goods and services	6,250,000	3,500,000	3,675,000	3,858,750
Current Transfers Govt. Agencies	5,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent	0	0	0	0
Sub-Programme 1: Talent Development	**0**	**0**	**0**	**0**
Capital Expenditure	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0

Expenditure Classification	Supplementary Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Current Expenditure	0	0	0	0
Compensation to Employees	0	0	0	0
Use of goods and services	0	0	0	0
Current Transfers Govt. Agencies	0	0	0	0
Other Recurrent	0	0	0	0
Sub-Programme 2: Youth Polytechnics & Vocational training	**36,750,000**	**24,500,000**	**25,725,000**	**27,011,250**
Capital Expenditure	25,500,000	16,000,000	16,800,000	17,640,000
Acquisition of Non-Financial Assets	25,500,000	16,000,000	16,800,000	17,640,000
Capital Transfers to Govt. Agencies	0	0	0	0
Other Development	0	0	0	0
Current Expenditure	11,250,000	8,500,000	8,925,000	9,371,250
Compensation to Employees	0	0	0	0
Use of goods and services	6,250,000	3,500,000	3,675,000	3,858,750
Current Transfers Govt. Agencies	5,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent	0	0	0	0
Grand Total	**790,573,424**	**1,140,373,508**	**1,197,392,183**	**1,257,261,793**

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026			EXPENDITURE ESTIMATES		
	Position Title	**Job Group**	**Authorized**	**In Position**	**Actual 2024/ 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**
Directorate of Education	County Executive Committee Member	T	1	1				
	Chief Officer	S	1	1				
	Director Education Programs and ECDE	R	1	1				
	Deputy Director	Q	3	2				
	Assistant Director	P	6	0				
	Principal ECDE Officer (Sub County ECDE Officers)	N	12	6				
	ECDE officers II/I/Snr (Ward ECDE Officers)	K/L/M	35	0				
	ECDE teachers	E/F/G/H/J/K	1600	1014				
Directorate of Vocational Training			1	0				
	Director of Vocational Training	R	1	1				
	Deputy Director of Vocational Training	Q	1	0				
	Assistant Director of Vocational Training	P	4	1				
	Principal Polytechnic Instructor	N	70	0				
	Deputy Principal Polytechnic Instructor	N	70	0				
	Senior Instructor/Instructor I/II/III	H/J/K/L	372	166				

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

Programme 1: Administration and Support

Outcome: Effective, efficient and accountable service delivery

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/2025 (Baseline)	Target 2025/26	Target 2026/27	Target 2027/28
Basic Salaries	MCG	Staff remunerated	Number of eligible staff remunerated	All eligible staff	All eligible staff	All eligible staff	All eligible staff
Accommodation – Domestic Travel	MCG	Staff facilitated to attend official meetings, workshops and field assignments	Number of official meetings, workshops and field assignments facilitated	LS	LS	LS	LS
Publishing and Printing Services	MCG	Departmental planning, monitoring and accountability documents printed	Number of documents printed and published	LS	LS	LS	LS
Staff Training and Capacity Development	MCG	Departmental staff trained	Number of staff trained	0	50	60	70
Computer and Printer Supplies	MCG	Functional ICT and printing services maintained	Quantity of computer and printer supplies procured	LS	LS	LS	LS
Fuel, Oil and Lubricants	MCG	Departmental transport and field	Litres of fuel, oil and	0	10,000	12,000	15,000

		operations facilitated	lubricants drawn				
Motor Vehicle Repairs and Maintenance	MCG	Departmental vehicles maintained and operational	Number of motor vehicles repaired and maintained	2	2	2	2
Office and General Supplies	MCG	Departmental offices adequately supplied	Quantity of assorted office and general supplies procured	LS	LS	LS	LS

Programme 2: Early Childhood Development Education

Outcome: Improved access, quality, equity, retention and transition in Early Childhood Development Education

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/2025 (Baseline)	Target 2025/26	Target 2026/27	Target 2027/28
ECDE Teacher Engagement and Improved Terms of Service	MCG	Adequate and motivated ECDE teaching workforce	Number of ECDE teachers engaged under approved terms of service	1,014 teachers and 79 interns	1,093 teachers supported	1,093 teachers retained on four-year contracts	1,093 teachers retained, subject to staffing review
Teaching and Learning Materials	MCG	Public ECDE centres supplied with curriculum materials	Number of ECDE centres supplied with teaching and learning materials	669	669	669	669

Play and Rest Materials	MCG	ECDE centres equipped with child-friendly play and rest materials	Number of ECDE centres supplied with play and rest materials	LS	LS	As per approved distribution plan	As per approved distribution plan
Training of ECDE Teachers	MCG	ECDE teachers trained on curriculum delivery, assessment, digital learning and inclusive education	Number of ECDE teachers and programme officers trained	0	0	1,093	1,093
Monitoring and Evaluation	MCG	ECDE centres monitored for curriculum implementation and programme compliance	Number of ECDE centres monitored	350	350	669	669
Accommodation – Domestic Travel	MCG	ECDE officers facilitated to undertake monitoring, meetings and field assignments	Number of monitoring visits, meetings and workshops facilitated	4	5	5	5
Co-curricular Activities	MCG	ECDE learners participating in co-curricular activities	Number of co-curricular activity levels supported	4	5	5	5
Digital Learning and EIDU/TAYARI Programme	MCG	Digital learning implemented in public ECDE centres	Number of ECDE teachers trained and centres implementing	Programme operationalised	Programme implemented	All public ECDE teachers and centres supported	All public ECDE teachers and centres supported

			digital learning				
ECDE Feeding Programme	MCG	ECDE learners provided with fortified porridge and hot meals	Number of ECDE learners benefiting from the feeding programme	Approximately 35,000	35,000	All eligible learners in 669 public ECDE centres	All eligible learners in 669 public ECDE centres
ECDE Enrolment and Transition	MCG	Increased enrolment, retention and transition to Grade One	Number of learners enrolled and percentage transitioning to Grade One	Approximately 35,000 learners	Maintain or increase enrolment	Maintain or increase enrolment and achieve improved transition	Maintain or increase enrolment and transition
ECDE Furniture	MCG	ECDE centres supplied with child-friendly chairs and tables	Number of beneficiary ECDE centres supplied with furniture	LS	LS	As per approved distribution plan	As per approved distribution plan
ECDE Infrastructure Development	MCG	ECDE classrooms and sanitation facilities constructed or rehabilitated	Number of infrastructure projects completed	2 centres completed	2 classrooms and one toilet block	Projects valued at KSh 63.2 million implemented as per approved list	Projects implemented as per approved development plan

Programme 3: Education Intervention Programme

Outcome: Increased equitable access, retention, inclusion and transition across education levels

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/2025 (Baseline)	Target 2025/26	Target 2026/27	Target 2027/28
Publishing and Printing Materials	MCG	Bursary application forms,	Number of documents	LS	LS	LS	LS

		beneficiary lists and programme documents printed	printed and published				
Inua Masomo Programme	MCG	Top-performing day secondary school learners supported	Number of learners supported	7,680	7,560	23,040, comprising 7,680 per term	23,040
Nyota Zetu Scholarship Programme	MCG	Bright and needy learners supported through scholarships	Number of scholarship beneficiaries supported	1,400	1,400	1,400, subject to approved programme provision	1,400
KJSEA Transition Support	MCG	Learners supported to transition from Junior School to Senior School	Number of KJSEA learners supported	Not applicable	Pilot programme implemented	1,000 top-performing learners	1,000
Support for Learners with Disabilities	MCG	Learners with disabilities supported through bursaries	Number of PWD beneficiaries supported	456	456	500	500
University Transition Support	MCG	Eligible KCSE graduates supported to join university	Number of eligible university entrants supported	820	820	All eligible applicants, subject to verification and available funding	All eligible applicants
Ward Education Fund	MCG	Needy learners across all wards supported	Number of Ward Education Fund beneficiaries	More than 60,000	More than 60,000	Approximately 70,000 applicants across 35 wards	Approximately 70,000
Bursary and Scholarship Programme	MCG	Bursaries and scholarships awarded to	Total number of beneficiaries	More than 60,000	More than 60,000	Programme-specific	Programme-specific

		eligible learners	supported under the various interventions			targets achieved	targets achieved
Motor Vehicle Repairs and Maintenance	MCG	Vehicles used for bursary administration and monitoring maintained	Number of vehicles repaired and maintained	2	2	2	2
Fuel, Oil and Lubricants	MCG	Bursary administration, verification and monitoring activities facilitated	Litres of fuel, oil and lubricants drawn	5,500	As allocated	6,000	6,500
Education Tours and Monitoring	MCG	Beneficiary institutions and programme implementation sites visited	Number of monitoring and verification visits undertaken	3	3	3	3
Event Organisation – Bursary Award Ceremonies	MCG	Transparent and participatory bursary award ceremonies conducted	Number of county bursary award ceremonies held	3	3	3	3

Programme 4: Youth Polytechnics and Vocational Training

Outcome: Skilled, employable and entrepreneurial manpower for socio-economic development

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/2025 (Baseline)	Target 2025/26	Target 2026/27	Target 2027/28

Training and Capacity Development of VTC Instructors	MCG	VTC instructors trained in pedagogy, CBET, ICT and emerging technical skills	Number of instructors trained	0	0	180	180
Instructional Materials	MCG	VTCs supplied with practical training materials and consumables	Number of VTCs supplied	33	33	33	33
Co-curricular Activities	MCG	VTC trainees participating in co-curricular activities	Number of activity levels supported	0	6	6	6
Monitoring and Evaluation	MCG	VTCs monitored for quality assurance and compliance	Number of VTCs monitored	21	21	33	33
Recruitment of VTC Instructors	MCG	Qualified instructors recruited in identified skills areas	Number of instructors recruited	0	Subject to approved establishment	Subject to approved establishment and CPSB approval	Subject to staffing needs and budget
Accommodation – Domestic Travel	MCG	Officers and instructors facilitated for meetings, monitoring and technical assignments	Number of meetings, workshops and field assignments facilitated	3	5	5	5

VTC Capitation	MCG	Public VTCs supported with operational capitation	Number of public VTCs receiving capitation	65	65, subject to release of funds	65	65
VTC Furniture	MCG	VTCs supplied with lecture chairs and other furniture	Number of beneficiary VTCs supplied	33	33	As per approved distribution plan	As per approved distribution plan
Tools and Equipment	MCG	Beneficiary VTCs supplied with modern tools and equipment	Number of VTCs equipped and value of equipment supplied	Tools worth KSh 16 million procured	Beneficiary VTCs supplied	Beneficiary VTCs equipped as per approved procurement plan	Beneficiary VTCs equipped as per approved plan
Vocational Training Development	MCG	Youth enrolled and trained in technical and vocational courses	Number of trainees enrolled in public VTCs	3,942	3,942	3,500	3,500
Vocational Training Certification	MCG	Trainees assessed and certified in national trade tests	Number of trainees assessed and certified	As per NITA examination records	As per registered candidates	As per registered candidates	As per registered candidates
Infrastructure Development	MCG	VTC workshops, classrooms and specialized facilities developed or rehabilitated	Number of infrastructure projects completed	Murang'a Town VTC works completed	Approved projects completed	Projects implemented as per approved development plan	Projects implemented as per approved development plan

HEALTH DEPARTMENT PROGRAMME BASED BUDGETS (PBB) 2026/2027

Part A. Vision

A healthy county population

Part B. Mission

To provide accessible, equitable and quality health care services

Part C. Performance Overview and Rationale for Programme Funding

The health department focus is to eliminate communicable conditions, halt and reverse the rising burdens on Non-Communicable Conditions, reduce burden of violence and injuries, provide essential health services, minimize exposure to health risk factors and strengthen collaboration with health-related sectors.

The sector composition is Medical Services for curative and rehabilitative services and Public Health and Sanitation for preventive and promotive health services.

The following were the major achievements int the health department:

- Kang'ata care programme reached to 40,000 indigent households with 160,000 beneficiaries.
- Telemedicine services were maintained in 38 health facilities.
- Kenneth Matiba and the Murang'a amenity ward were completed.
- 8 new dispensaries were opened.
- Kirwara health facility was upgraded to Level IV.
- Solarization of 125 health facilities.
- 24 health facilities were renovated and some among them expanded.
- 5 facilities underwent routine maintenance.
- 1900 CHPs were trained on Electronic Community Health Information system (ECHIS) and others among them trained on Reproductive health, Epilepsy, Drugs and substance and TB.

The department of Health and Sanitation recorded the highest expenditure among county departments, accounting for approximately Kshs. 3,246,680,214.

Expenditure Summary – FY 2025/2026

- Approved budget: Kshs. 3,828,317,615
- Total expenditure: Kshs. 3,246,680,214, representing an overall absorption rate of 84.8%.
- Recurrent expenditure: Kshs. 2,948,698,886
- Development expenditure: Kshs. 297,981,328.

The planned activities surpassed the budget which means some of the proposed activities were partly implemented. In this regard, there is need to increase the budget allocation to the sector to complete the pending projects and to establish new ones to be in line with the Constitution (K) 2010, Vision 2030 and Sustainable Development Goals. The department will address these challenges by prioritizing activities and projects to ensure that they are accommodated within the budget provision, regularization and legal recruitment of health staff, roll-out of Health Management Information Systems (HMIS) and Capacity building on data analysis and utilization for decision making.

The major services/outputs to be provided in the forthcoming MTEF period include; strengthening human resource for health through recruitment and capacity building, financial support for effective health care services, upgrading, completion, renovation and expansion of existing health facilities across the county, implementation of governor's manifesto by maintaining a fund policy for UHC especially for the chronically ill and the vulnerable group in the society , Maternal and Child health support program and provision of additional specialized medical equipment. This includes provision of sustainable pharmaceutical and non-pharmaceuticals for effective service delivery and provision of emergency referral services.

The department will also focus on strengthening health research and innovations, HIV/AIDS prevention and control: advocacy and awareness, access to preventive programs, access to ARVs, malaria control, communicable and non- communicable diseases (NCDs) control and prevention, community Health strategy services, access to improved sanitation, enhance mechanism for disease burden reduction including disease surveillance among others, health promotion services, nutrition health services and other emerging issues.

Since Universal Health Coverage (UHC) is key to delivering quality healthcare by ensuring that all people have access to the health care services without the risk of financial hardship as was included in the Sustainable Development Goals (SDGs) and adopted by the United Nations in 2015, it's also one of the Government agenda. The department shall continue to enroll all the elderly, chronically ill and vulnerable persons into the County health insurance program.

Part D: Strategic Objectives

Programme	Strategic objective	Outcome
Administration, Planning and Support services	To improve efficiency and effectiveness in health care service	Quality health service delivery
Health Facilities Infrastructure development	To improve efficiency and effectiveness in health care services	Quality health service delivery
Curative and Rehabilitative Health services	Provide accessible essential health services	Reduced morbidity and mortality
Preventive and Promote Health services	To institute mechanisms for disease burden reduction	Reduced burden of diseases
Nutrition and Dietetics	Effective and efficient Nutrition and dietetics service delivery.	A county free of all forms of malnutrition.
Alcohol programme	To facilitate measures against alcohol and other drugs abuse	Reduced cases of alcohol and other drugs use

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

Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: Administration, Planning and Support Service				
SP 1.1: Infrastructure Development	90,673,642	39,072,605	41,026,235	43,077,547
SP 1.2: Health administration planning and support	2,387,484,930	3,375,616,295	3,544,397,110	3,721,616,965
Total Expenditure of Programme 1	**2,478,158,572**	**3,414,688,900**	**3,585,423,345**	**3,764,694,512**
Programme 2 Nutrition and Dietetics				

SP 2.1: Nutrition International (Counterfunding)	**10,242,500**	20,184,200	21,193,410	22,253,081
SP 2.2: Nutrition International (Grant)	**0**	20,000,000	21,000,000	22,050,000
SP 2.3: Building Resilient and Responsive Health Systems(BRES)	**0**	66,397,715	69,717,601	73,203,481
Total Expenditure of Programme 2	**10,242,500**	**40,184,200**	**42,193,410**	**44,303,081**
Programme 3: Curative and Rehabilitative Health Services				
SP 3.1: Curative Health Programme	59,534,780	50,000,000	52,500,000	55,125,000
SP 3.2: Free Primary HealthCare	561,213,956	552,000,000	579,600,000	608,580,000
Total Expenditure of Programme 3	**620,748,736**	**602,000,000**	**632,100,000**	**663,705,000**
Programme 4: Preventive and Promotive Health Services				
SP 4.1: Preventive and Promotive Care	137,530,406	226,000,000	226,000,000	226,000,000
Programme 5: Alcohol Program				
SP 5.1: Alcoholic Control and Reviewing of Licences	0	4,000,000	4,200,000	4,410,000
Total Expenditure	**3,246,680,214**	**4,353,270,815**	**4,570,934,356**	**4,799,481,074**

Part F. Summary of Expenditure by Vote and Economic Classification12 (KShs. Million)

Expenditure Classification	Actual	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Current Expenditure	**2,889,118,886**	**3931616295**	**4128197110**	**4334606965**
Compensation to Employees	2,266,393,320	3268469045	3431892497	3603487122
Use of goods and services	579278316	615700000	646485000	678809250
Current Transfers Govt. Agencies	0	20447250	21,469,613	22,543,093
Other Recurrent	43447250	27000000	28350000	29767500
Capital Expenditure	**297,981,328**	**421,654,520**	**442,737,246**	**464,874,109**
Acquisition of Non-Financial Assets	150,208,422	89,072,605	93,526,235	98,202,547
Capital Transfers to Govt. Agencies	10242500	106,581,915	111,911,011	117,506,562
Other Development	137530406	226,000,000	237,300,000	249,165,000
Total Expenditure of Vote ……	**3,187,100,214**	**4353270815**	**4570934356**	**4799481074**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification13 (KShs. Million)

Expenditure Classification	Actual	Estimates	Projected Estimates	
	2025/26	2026/27	2027/28	2028/29
Programme 1: Administration, Planning and Support Service				
Current Expenditure				
Compensation to Employees	2,266,393,320	3268469045	3431892497	3603487122
Use of goods and services	18064360	59700000	62685000	65819250
Current Transfers Govt. Agencies	0	20447250	21,469,613	22,543,093
Other Recurrent	43447250	27000000	28350000	29767500

Capital Expenditure				
Acquisition of Non-Financial Assets	90673642	39072605	41,026,235	43,077,547
Total Expenditure	**2,418,578,572**	**3414688900**	**3,585,423,345**	**3764694512**
SP 1.1: Health administration planning and support				
Current Expenditure				
Compensation to Employees	2,266,393,320	3268469045	3431892497	3603487122
Use of goods and services	18064360	59700000	62685000	65819250
Current Transfers Govt. Agencies	0	20447250	21469613	22543093
Other Recurrent	43447250	27000000	28350000	29767500
SP 1.1 Total Expenditure	**2,327,904,930**	**3375616295**	**3544397110**	**3721616965**
SP 1.2: Infrastructure Development				
Capital Expenditure				
Acquisition of Non-Financial Assets	90673642	39072605	41,026,235	43,077,547
SP 1. Total Expenditure	**90673642**	**39072605**	**41,026,235**	**43,077,547**
Programme 2 Nutrition and Dietetics				
Capital Expenditure				
Capital Transfers to Govt. Agencies	10242500	106,581,915	111,911,011	117,506,562
programme 2 Total Expenditure	**10242500**	**106,581,915**	**111,911,011**	**117,506,562**
Programme 3: Curative and Rehabilitative Health Services				
Current Expenditure				
Use of goods and services	561,213,956	552,000,000	579,600,000	608,580,000
Capital Expenditure				
Acquisition of Non-Financial Assets	59,534,780	50,000,000	52,500,000	55,125,000
Total Expenditure	**620,748,736**	**602,000,000**	**632,100,000**	**663,705,000**
Programme 4: Preventive and Promotive Health Services				
Capital Expenditure				
Other Development	137530406	226,000,000	237,300,000	249,165,000

Programme 4 Total Expenditure	**137530406**	**226,000,000**	**237,300,000**	**249,165,000**
Programme 5: Alcohol Program				
Current Expenditure				
Use of goods and services	0	4000000	4200000	4410000
Programme 5 Total Expenditure	**0**	**4000000**	**4200000**	**4410000**
Total Expenditure of Vote ……	**3187100214**	**4353270815**	**4570934356**	**4799481074**

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

Delivery Unit	**Staff Details**		**Staff Establishment in FY 2024/2025**		**Expenditure Estimates**			
	Position Title	**Job Group**	**Authorized**	**In Position**	**Actual 2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**
Medical Specialists	Senior Medical Specialist	R/S	22	11	22,956,318	24,104,134	25,309,341	26,574,808
	Medical Specialist I	Q	35	3	5,211,108	5,471,663	5,745,247	6,032,509
Medical Officers	Medical Officer/ Senior Medical Officer/ Specialist II/Assistant Director of Medical Services	M/N/ P/R	70	94	145,918,080	153,213,984	160,874,683	168,918,417
Dental Specialist	Dental Specialist	Q/R	6	2	3,474,072	3,647,776	3,830,164	4,021,672
Dental Officers	Dental Officer/ Senior Dental	M/N/ P	24	10	15,523,200	16,299,360	17,114,328	17,970,044

	Officer/ Dental Specialist							
	Senior Chief Community Health Officer	L	12	1	842,940	885,087	929,341	975,808
	Chief Community Health Officer I	K	34	6	4,105,080	4,310,334	4,525,851	4,752,144
	Chief Community Health Officer II/III	H/J	60	1	535,500	562,275	590,389	619,908
	Dental Technologists I	K	7	1	684,180	718,389	754,308	792,023
	Dental Technologists II/III	H/J	23	3	1,606,500	1,686,825	1,771,166	1,859,724
Pharmacists	Pharmacist/ Senior Pharmacist/ Pharmacy Specialist II	M/N/ P/R	36	44	68,302,080	71,717,184	75,303,043	79,068,195
	Pharmaceutical Technologists	L	30	1	842,940	885,087	929,341	975,808
	Pharmaceutical Technologists I	K	113	5	3,420,900	3,591,945	3,771,542	3,960,119
	Pharmaceutical Technologists II/III	H/J	140	16	8,568,000	8,996,400	9,446,220	9,918,531

Clinical Officers	Principal Registered Clinical Officer I / Assistant Director Clinical Services	P	26	1	1,552,320	1,629,936	1,711,433	1,797,005
	Principal Registered Clinical II (Anesthetist Ophthalmic, Orthopaedic, ENT,TB/Leprosy/paediatrics, skin/STI	N	76	4	4,251,744	4,464,331	4,687,548	4,921,925
	Chief Registered Clinical Officer	M	103	10	9,463,860	9,937,053	10,433,906	10,955,601
	Senior Registered Clinical Officer / Senior Clinical Officer	L	168	30	25,288,200	26,552,610	27,880,241	29,274,253
	Registered Clinical Officer I / Clinical Officer	K	186	13	8,894,340	9,339,057	9,806,010	10,296,310
	Registered Clinical Officer Clinical Officer II/III	J/H	253	122	65,331,000	68,597,550	72,027,428	75,628,799

Nursing Officers/ Regsitered Nurses	Assistant Director Nursing Services / Senior Principal Registered Nurse	P	21	1	1,552,320	1,629,936	1,711,433	1,797,005
	Principal Nursing Officer/Principal Registered Nurse	N	94	6	6,377,616	6,696,497	7,031,322	7,382,888
	Chief Nursing Officer / Chief Registered Nurse	M	144	35	33,123,510	34,779,686	36,518,670	38,344,604
	Senior Nursing Officer/ senior Registered Nurse/Senior Enrolled Nurse I	L	271	146	123,069,240	129,222,702	135,683,837	142,468,029
	Nursing Officer I /Interns/ Registered Nurse I / Senior Enrolled Nurse II	K	409	186	127,257,480	133,620,354	140,301,372	147,316,441
	Registered Nurse II / Enrolled Nurse II	H/J	700	347	185,818,500	195,109,425	204,864,896	215,108,141

	Enrolled Nurse III	G	5	7	2,782,710	2,921,846	3,067,938	3,221,335
Physiotherapists/ Occupational Therapists	Chief Asst Physiotherapist /chief physiotherapist	M	7	3	2,839,158	2,981,116	3,130,172	3,286,681
	Senior Asst Physiotherapist /senior physiotherapist	L	7	8	6,743,520	7,080,696	7,434,731	7,806,468
	Asst Physiotherapist I/physiotherapist	K	7	2	1,368,360	1,436,778	1,508,617	1,584,048
	Asst Physiotherapist II/III	H-J	14	4	2,142,000	2,249,100	2,361,555	2,479,633
	Chief occupation therapist/ Chief assist Occupational therapist	M	12	2	1,892,772	1,987,411	2,086,781	2,191,120
	Senior occupation therapist/ Senior assist Occupational therapist	L	44	5	4,214,700	4,425,435	4,646,707	4,879,042
	Occupation therapist I/Assist Occupation	K	73	0	0	0	0	0

	Occupation therapist II/III	H-J	100	3	1,606,500	1,686,825	1,771,166	1,859,724
Orthopaedic Techonologists	Senior Orthopaedic Techonologist	L	4	1	842,940	885,087	929,341	975,808
	Orthopaedic Techonologist I	K	15	0	0	0	0	0
	Orthopaedic Techonologist II	J	22	1	535,500	562,275	590,389	619,908
	Orthopaedic Techonologist	H	28	0	0	0	0	0
	Chief Orthopaedic Trauma Techonologist	M	10	1	946,386	993,705	1,043,391	1,095,561
	Senior Orthopaedic Trauma Techonologist	L	32	0	0	0	0	0
	Orthopaedic Trauma Techonologist I / Senior Orthopaedic Trauma Technician	K	40	3	2,052,540	2,155,167	2,262,925	2,376,071

	Orthopaedic Trauma Techonologist III / Orthopeadic Trauma Techinician II / Orthopaedic Trauma Technologist I / Orthopaedic	G/H/J	56	7	3,748,500	3,935,925	4,132,721	4,339,357
Medical Laboratory Officers	Asst. Director Medical Lab. Services	P/Q	9	1	1,552,320	1,629,936	1,711,433	1,797,005
	Principal Medical Laboratory Officer/ Medical Laboratory Technologist	N	27	4	4,251,744	4,464,331	4,687,548	4,921,925
	Chief Medical Laboratory officer/Chief Medical Laboratory Technologist	M	37	12	11,356,632	11,924,464	12,520,687	13,146,721
	Senior Medical Laboratory officer/ Senior	K/L	80	50	42,147,000	44,254,350	46,467,068	48,790,421

	Medical Laboratory Technologist							
	Medical Lab Technologist	H/J	132	121	64,795,500	68,035,275	71,437,039	75,008,891
Public Health Officers	Assistant Director Public Health	P	9	2	3,104,640	3,259,872	3,422,866	3,594,009
	Principal Public Health/Principal Assistant Public Officer	N	13	14	14,881,104	15,625,159	16,406,417	17,226,738
	Chief Public Health Officer / Chief Assistant Public Health Officer	M	58	14	13,249,404	13,911,874	14,607,468	15,337,841
	PHO/SPHA /APHO I/ SPHO/SAPHO	K/L	110	52	43,832,880	46,024,524	48,325,750	50,742,038
	APHO II/PHA I	H/J	122	10	5,355,000	5,622,750	5,903,888	6,199,082
Medical engineering technologists	Chief Medical engineering technologist /Chief medical engineer	M	8	1	946,386	993,705	1,043,391	1,095,561

	Senior medical engineer/senior medical engineering technologist	N	16	2	2,125,872	2,232,166	2,343,774	2,460,963
	Medical engineer/medical engineering technologist I/senior medical engineering technician	L/K	24	5	4,214,700	4,425,435	4,646,707	4,879,042
	Medical engineering technologist II/ medical engineering technician I/ Medical engineering technologist III/ medical engineering technician II	H/J	32	4	2,142,000	2,249,100	2,361,555	2,479,633
	Medical engineering technician III	G	0	1	397,530	417,407	438,277	460,191
Nutrition and Dietetics Officers	Asst Director Nutrition and Dietetics	P	10	2	3,104,640	3,259,872	3,422,866	3,594,009

	Principal Nutrition and Dietetics officer/Principal Nutrition and Dietetics Technologist	N	15	15	15,944,040	16,741,242	17,578,304	18,457,219
	Chief Nutrition and dietetics officer/ Chief Nutrition and dietetics Technologist	M	32	1	946,386	993,705	1,043,391	1,095,561
	Senior Nutrition and dietetics officer/Senior Nutrition and dietetics	L	94	21	17,701,740	18,586,827	19,516,168	20,491,976
	Senior Nutrition and Dietetics Technologist 1 /Nutrition and dietetics Officer	K	160	9	6,157,620	6,465,501	6,788,776	7,128,215

	Nutrition and Dietetics Technician 1 /II Nutrition and dietetics Technologist II	H/J	270	4	2,142,000	2,249,100	2,361,555	2,479,633
	Nutrition and Dietetics Technician III	G	0	2	795,060	834,813	876,554	920,382
Community Health Officers	SCHO/SACHO	L	96	3	2,528,820	2,655,261	2,788,024	2,927,425
	CHOI/SCHO I/SCHA/CHO II/ACHO II/CHA I	J/K	48	18	12,315,240	12,931,002	13,577,552	14,256,430
	ACHO III/CHA II/CHA III	H/G	115	6	2,627,100	2,758,455	2,896,378	3,041,197
Medical Social Workers	Senior Medical Social Work	K/L	19	2	1,685,880	1,770,174	1,858,683	1,951,617
	Medical Social Work I/II/III	H/J	24	5	2,677,500	2,811,375	2,951,944	3,099,541
Health Records & Information Officers	Principal Health Records & Information Management	N	8	3	3,188,808	3,348,248	3,515,661	3,691,444

	Chief Health Records & Information Management	M	15	1	946,386	993,705	1,043,391	1,095,561
	Senior Health Records & Information Management Officer	L	35	2	1,685,880	1,770,174	1,858,683	1,951,617
	Health Records & Information Management Officer/Asst. Health Records & Information Management Officer I	K	65	13	8,894,340	9,339,057	9,806,010	10,296,310
	Health Records & Information Management Officer I Management Asst.I /Assistant Health Records & Information Management Officer II	H/J	103	37	19,813,500	20,804,175	21,844,384	22,936,603

	Health Records & Information Management Officer III	G	0	1	397,530	417,407	438,277	460,191
Health Administrative Officers	Asst. Director Health Administrative Services	P	2	1	1,552,320	1,629,936	1,711,433	1,797,005
	Principal Health Administrative Officer	N	4	2	2,125,872	2,232,166	2,343,774	2,460,963
	Chief Health Administrative Officer	M	10	2	1,892,772	1,987,411	2,086,781	2,191,120
	Senior Health Administrative Officer	L	20	2	1,685,880	1,770,174	1,858,683	1,951,617
	Health Administrative Officer	K	30	1	684,180	718,389	754,308	792,023
	Health Administrative Officer 11/ 111	J/H/G	40	1	535,500	562,275	590,389	619,908
Radiographers	Senior Radiographer	L	12	1	842,940	885,087	929,341	975,808
	Radiographer I	K	14	6	4,105,080	4,310,334	4,525,851	4,752,144
	Radiographer II/III	H/J	20	11	5,890,500	6,185,025	6,494,276	6,818,990
	Total		**5,477**	**1,611**	**1,242,906,840**	**1,305,052,184**	**1,370,304,799**	**1,438,820,037**

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

Sub Program me	Delivery Unit	Key outputs	Key Performance Indicators	Base year 2025/2026	Targets 2026/2027	Targets 2027/2028	Targets 2028/2029
Administr ative services	Medical Services and Public Health	Health services improved	Number of health facilities providing effective and efficient health services	166	169	172	175
Policy Development	Medical Services and Public Health	Policies developed	Number of health policies in place/ number of support supervision done.	4	4	4	4
Human Resources for Health	Medical Services and Public Health	Health staff recruited and remuneration	No of new staffs engaged and remunerate d	405	200	200	200
Financial services	Medical Services and Public Health	Department allocation increased	Percentage increase in donor support to health budget	20%	20%	20%	20%
County health services	Medical Services and Public Health	Adequate drugs supplied	Number of health facilities supplied with Pharmaceuticals and Non Pharmaceuticals	166	169	172	175
Community Health Services	Medical Services and Public Health	Community Units established	Number of functional community units	209	214	219	224
Disease prevention and control	Medical Services and Public Health	Communicable diseases controlled	Number of cases communicable diseases reduced	70,000	65,000	60,000	55,000

Sanitation Program	Medical Services and Public Health	ODF(Open Defecation Free) certified villages increased	Number of ODF villages certified	500	1,000	1,500	2,000
Nutrition Services	Medical Services and Public Health	Stunted Under five children reduced	% reduction of under five children who are stunted	9.5%	9.5%	9.5%	6%
Family planning services	Medical Services and Public Health	Increased uptake of family planning methods	Percentage increase of family planning use by married women of reproductive age (15- 49years)	55%	60%	65%	70%
Maternal , newborn and child health services	Medical Services and Public Health	Maternal Mortality Rate reduced	Proportion in reduction of maternal mortality rate (MMR)	72/100000	67/100,000	62/100,000	57/100,000
Development of Health facilities	Medical Services and Public Health	On-going health facilities completed	No. of ongoing health facilities completed	4	6	8	10
Development of Health facilities	Medical Services and Public Health	New Health facilities established	No.new and functional facilities (dispensari es)	3	3	3	3
Medical and other Equipment	Medical Services and Public Health	County health facilities equipped	No. of facilities equipped with assorted medical equipment	166	169	172	174

Emergency & Referral (Ambulance) Services	Medical Services and Public Health	Functional ambulances services provided	No. of Functional ambulances	11	12	12	14

LANDS PROGRAMME BASED BUDGETS (PBB) FY 2026/2027

Part A. Vision

Sector Vision

- Sustainably planned and managed land uses

Part B. Mission

Sector Mission

- To promote professional support to planning and management of land uses

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

Key Achievements

The Department of Lands and Physical Planning recorded significant progress in the implementation of its planned activities during the reporting period. Under administration services, all twelve (12) County Committee meetings were successfully conducted as planned, while ninety-six (96) Sub-County Committee meetings were held across the eight sub-counties, substantially exceeding the planned target. Additionally, three (3) seminars were conducted, representing 50 percent achievement of the annual target. The increased number of committee meetings enhanced coordination, decision-making and service delivery across the county.

The department also facilitated twelve (12) official meetings, seminars and invitations during the reporting period. Although this performance was below the planned target, the achievement was influenced by the demand-driven nature of official invitations and stakeholder engagements, which depended on requests received throughout the year.

Under the Land Administration and Survey Programme, the department surpassed its targets in the demarcation of rural access roads and county public land. A total of thirty-six (36) rural access roads were identified and demarcated against a target of thirty (30), exceeding the target by 20 percent due to increased requests from communities and other stakeholders. Similarly, twenty-five (25) county public land parcels were identified and demarcated compared to the planned target of fifteen (15), representing a 67 percent achievement above target and contributing to improved protection and management of public land.

The department also made notable progress in resolving land and boundary disputes. During the reporting period, fifty-three (53) disputes were successfully resolved against an annual target of twenty-five (25), more than doubling the planned target. This achievement reflects strengthened dispute resolution mechanisms, enhanced public confidence in the department's services and increased responsiveness to land-related complaints.

Under the Physical Planning and Development Control Programme, significant milestones were achieved in GIS mapping and digital service delivery. A total of 34,027 businesses, traders, plot owners and other related assets were mapped against a target of 30,000, exceeding the target by approximately 13 percent. This success was supported by extensive public sensitization campaigns and the training of GIS enumerators, which improved the quality and coverage of spatial data for planning and service delivery.

The department also exceeded its target under the Inua Mkulima farmers' mapping initiative by mapping 7,365 farmers against a planned target of 5,000, representing approximately 47 percent overachievement. The exercise strengthened the county's agricultural database, providing reliable information to support evidence-based planning, resource allocation and delivery of agricultural services.

In development control, the department approved a total of 555 development applications against a target of 250, achieving more than twice the planned target. The approved applications included building plans, lease applications and subdivision applications, demonstrating improved efficiency in processing development approvals, increased compliance with planning regulations and growing demand for development control services across the county.

Challenges

1. Mobility: The department has no assigned vehicle to it hence planners and surveyors are limited in movement.
2. Most Planners and surveyors in their respectful sub-counties have no proper office furniture, file and map drawers.
3. Communication: the offices have no operational call line and hence clients call the officers on their private cells and end up depleting their airtime on official duties.
4. Planners and surveyors have no or limited tools to operate in their official capacity i.e Measuring tapes, scale rules, scientific calculators, maps (they buy with own resources while going to the field).
5. There are no proper records/limited data for most public land inherited from the defunct local governments

Lessons Learnt

1. It is vital to engage the stakeholders through public participation forums due to their immense knowledge to the problem at hand or the project area and that they are part and parcel of the solution.
   Teamwork.

Part D: Programme Objectives/Overall Outcome

Lands, Physical Planning and Urban Development

Sector Priorities	Strategies
Support Planning and Renovation of County Headquarters	a) Prepare municipalities and urban centres development master plan b) Prepare part development plans for county headquarters
Construct and Upgrade drainage and garbage collection points	a) Construct drainage systems and urban centres b) Build sustainable garbage collections centres in
Digitization, Digitalization and Automation.	a) Digitizing all market plans and zoning plans. b) Geo-referencing of all market plans c) Establishment of a GIS Laboratory (hardware and software) d) Automation of development applications, market plot files and county cadastre records
County Spatial Plan Kandara IUSDP Kangari IUSDP Maragua IUSDP Murang'a IUSDP A2 Corridor IUSDP	a) Approval and Implementation of county spatial plans and urban integrated structure development plans b) Preparation of Local Physical Development Plans (Zoning Plans) for Kenol, Kangari, Maragua and Kangari c) Preparation of County Development Control Policy d) County valuation roll and rating for property
Succession and Titling.	a) Establishment of alternative dispute resolution mechanisms in all sub-counties. b) Re-planning of all market centres and public plots. c) Solving of boundary disputes and opening of access roads. d) Referral of succession cases to county attorney office for drafting of petitions. e) Planning, surveying and titling of MCG land (in Delmonte) f) Planning, surveying and titling of plots in town centres

Office Management and Human Resource Development.	a) Establishment and staffing of the Office of County Director of Survey b) Establishment of County Land Administration Office. c) Employment of Physical Planners (2). d) Continuous professional development of staff. e) Acquisition of Two Vehicles for Fieldwork. f) Purchase Office Equipment such as Plotters, A0 Scanners, Computers, Software, Servers and W. A.N. g) Acquisition of office furniture such as modern tables, chairs, filing cabinets, mao cabinets. h) Preparation/development of customer driven service charter.

Part E: Summary of Expenditure by Programmes, 2025/26 – 2028/29(Kshs. Millions)

Expenditure Classification	**Approved Budget Estimates 2025/2026**	**Proposed Budget Estimates 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Total Expenditure of Vote ()	**69,062,983**	**86,703,558**	**91,038,736**	**95,590,673**
Programme 1: Administration, Planning and Support Services				
Total Expenditure	**48,312,983**	**77,653,558**	**81,536,236**	**85,613,048**
Sub-Programme 1.1: Administration and support	44,312,983	73,653,558	77,336,236	81,203,048

Sub-Programme 1.2: Administration and support Development	4,000,000	4,000,000	4,200,000	4,410,000
Programme 2: Physical Planning, Valuation and Survey				
Total Expenditure	**20,750,000**	**9,050,000**	**9,502,500**	**9,977,625**
Sub Programme 2.1.: Land Leasing Committee	-	-	-	-
Sub-Programme 2.2: Digitization of Lands	400,000	400,000	420,000	441,000
Sub-Programme 2.3: Physical Planning Recurrent	5,150,000	1,650,000	1,732,500	1,819,125
Sub-Programme 2.4: Physical Planning Development	13,000,000	5,000,000	5,250,000	5,512,500
Sub-Programme 2.5.: Land Survey Recurrent	1,300,000	1,100,000	1,155,000	1,212,750
Sub-Programme 2.6: Land Survey Development	-	-	-	-
Sub-Programme 2.7: Land Administration and Valuation	900,000	900,000	945,000	992,250
Sub-Programme 2.8: Urban Development	-	-	-	-

Part F. Summary of Expenditure by Vote and Economic Classification[14] (KShs. Million)

Expenditure Classification	**Approved Budget Estimates 2025/2026**	**Proposed Budget Estimates 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**

Current Expenditure	**52,062,983**	**77,703,558**	**81,588,736**	**85,668,173**
Compensation to Employees	10,523,983	39,214,558	41,175,286	43,234,050
Use of goods and services	13,539,000	10,489,000	11,013,450	11,564,123
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	28,000,000	28,000,000	29,400,000	30,870,000
Capital Expenditure	**17,000,000**	**9,000,000**	**9,450,000**	**9,922,500**
Acquisition of Non-Financial Assets	17,000,000	9,000,000	9,450,000	9,922,500
Capital Transfers to Government Agencies	**-**	**-**	**-**	**-**
Other Development	**-**	**-**	**-**	**-**
Total Expenditure of Vote ()	**69,062,983**	**86,703,558**	**91,038,736**	**95,590,673**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification[15] (KShs. Million)

Programme 1: Administration, Planning and Support Services				
Expenditure Classification	**Approved Budget Estimates 2025/2026**	**Proposed Budget Estimates 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Current Expenditure	**44,312,983**	**73,653,558**	**77,336,236**	**81,203,048**
Compensation to Employees	7,523,983	39,214,558	41,175,286	43,234,050

Use of goods and services	8,789,000	6,439,000	6,760,950	7,098,998
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	28,000,000	28,000,000	29,400,000	30,870,000
Capital Expenditure	4,000,000	4,000,000	4,200,000	4,410,000
Acquisition of Non-Financial Assets	4,000,000	4,000,000	4,200,000	4,410,000
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**48,312,983**	**77,653,558**	**81,536,236**	**85,613,048**
Sub-Programme 1.1: Administration and support				
Current Expenditure	**44,312,983**	**73,653,558**	**77,336,236**	**81,203,048**
Compensation to Employees	7,523,983	39,214,558	41,175,286	43,234,050
Use of goods and services	8,789,000	6,439,000	6,760,950	7,098,998
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	28,000,000	28,000,000	29,400,000	30,870,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-

Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**44,312,983**	**73,653,558**	**77,336,236**	**81,203,048**
Sub-Programme 1.2: Administration and support Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**4,000,000**	**4,000,000**	**4,200,000**	**4,410,000**
Acquisition of Non-Financial Assets	4,000,000	4,000,000	4,200,000	4,410,000
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**4,000,000**	**4,000,000**	**4,200,000**	**4,410,000**
Programme 2: Physical Planning, Valuation and Survey				
Expenditure Classification	**Approved Budget Estimates 2025/2026**	**Proposed Budget Estimates 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Current Expenditure	**7,750,000**	**4,050,000**	**4,252,500**	**4,465,125**

Compensation to Employees	3,000,000	-	-	-
Use of goods and services	4,750,000	4,050,000	4,252,500	4,465,125
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	13,000,000	5,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets	13,000,000	5,000,000	5,250,000	5,512,500
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**20,750,000**	**9,050,000**	**9,502,500**	**9,977,625**
Sub Programme 2.1.: Land Leasing Committee				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees		-	-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**

Acquisition of Non-Financial Assets		-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**-**	**-**	**-**	**-**
Sub-Programme 2.2: Digitization of Lands				
Current Expenditure	**400,000**	**400,000**	**420,000**	**441,000**
Compensation to Employees			-	-
Use of goods and services	400,000	400,000	420,000	441,000
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**400,000**	**400,000**	**420,000**	**441,000**
Sub-Programme 2.3: Physical Planning Recurrent				

Current Expenditure	**5,150,000**	**1,650,000**	**1,732,500**	**1,819,125**
Compensation to Employees	3,000,000		-	-
Use of goods and services	2,150,000	1,650,000	1,732,500	1,819,125
Current Transfers Govt. Agencies			-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**5,150,000**	**1,650,000**	**1,732,500**	**1,819,125**
Sub-Programme 2.4: Physical Planning Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services				
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-

Capital Expenditure	**13,000,000**	**5,000,000**	**5,250,000**	**5,512,500**
Acquisition of Non-Financial Assets	13,000,000	5,000,000	5,250,000	5,512,500
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**13,000,000**	**5,000,000**	**5,250,000**	**5,512,500**
Sub-Programme 2.5.: Land Survey Recurrent				
Current Expenditure	**1,300,000**	**1,100,000**	**1,155,000**	**1,212,750**
Compensation to Employees			-	-
Use of goods and services	1,300,000	1,100,000	1,155,000	1,212,750
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure				

Sub-Programme 2.6: Land Survey Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**-**	**-**	**-**	**-**
Sub-Programme 2.7: Land Administration and Valuation				
Current Expenditure	**900,000**	**900,000**	**945,000**	**992,250**
Compensation to Employees			-	-
Use of goods and services	900,000	900,000	945,000	992,250
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-

Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**900,000**	**900,000**	**945,000**	**992,250**
Sub-Programme 2.8: Urban Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services				
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**-**	**-**	**-**	**-**

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

DELIVERY UNIT[16]	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
Directorate of Lands and Physical Planning	**POSITION TITLE**	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**Actual 2025/26**	**2026/27**	**2027/28**	**2028/29**
	Director, Lands and Physical Planning	R/3	1	1				
	Deputy Director, Lands	Q/4	1	1				
Land Survey	Assistant Director, Land Survey	P/5	1	0				
	Principal Land Surveyor	N/6	2	0				
	Chief Land Surveyor	M/7	2	0				
	Land Surveyor /Senior	K/L/9/8	3	2				
	Principal Land Survey Assistant	N/6	1	0				
	Chief Land Survey Assistant	M/7	2	0				
	Senior Land Survey Assistant	L/8	2	0				

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	Land Survey Assistant I	K/9	3	0				
	Land Survey Assistant III/II	H/J/11/10	3	1				
Land Valuation Administration	Principal Valuation Assistant	N/6	**1**	**1**				
	Chief Valuation Assistant	M/7	**1**	**1**				
	Senior Valuation Assistant	L/8	**3**	**3**				
	Valuation Assistant I	K/9						
	Valuation Assistant III/II	H/J/11/10						
Physical Planning	Deputy Director, Physical Planning	Q/4	1	1				
	Assistant Director, Physical Planning	P/5	2	2				
	Principal Physical Planner	N/6	**2**	2				
	Chief Physical Planner	M/7	**3**	3				
	Physical Planner/Senior	K/L/9/8	**3**	3				
	Principal Physical Planning Assistant	N/6	1	1				
	Chief Physical	M/7	1	1				

	Planning Assistant							
	Senior Physical Planning Assistant	L/8	2	2				
	Physical Planning Assistant I	K/9	3	3				
	Physical Planning Assistant III/II	H/J/11/10	3	3				

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

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2025/26 (Baseline)	Target 2026/27	Target 2027/28	Target 2028/29
Programme 1: Administration, Planning and Support Services							
Outcome: Improved efficiency and effectiveness in service delivery							
Administration Planning and Support	Lands, physical planning and urban development	Well enumerated staff	No. of employees on the payroll	30	34		
		Increased human resource for service delivery	No. of Staff employed	0	4		
		Well informed public	No. of publications and advertisements done No. of public participations done		10 publications		
			No. of publications and advertisements		10 public		

			done No. of public participations done		participations		
		Improvement in capacity to deliver by the department	No. of meetings/seminars/committees attended		12 Sub-County Committee meetings (monthly) 12 departmental and interdepartmental 1 meetings 4 committee meetings 12 County Committee meetings (monthly) 6 seminars/group meetings		
		Efficient service delivery	**No. of vehicles maintained/serviced**	**1**	**3**		
Programme 2: Physical Planning, Valuation and Survey							
Outcome 1: Planned Urban and Rural areas							

Outcome 2 Surveyed Land, adjudicated land and digitization of land information, Accessible digital land information							
Outcome 3: Efficient management of leasehold land and Revenue Enhancement							
Replanning of Urban centres	Land Survey and physical planning	Draft development plans	No of development plans prepared		10		
Preparation of new spatial plans		Draft spatial plans	No of spatial plans prepared	1	1		
Development Control		Approval/deferment/rejection for development applications	No. of development applications approved/differed/rejected	440	550		
			No of stay orders/Enforcement notices issued	240	50		
Demarcation of access roads		Improved county access roads	No of access roads demarcated		30		
Land and boundary disputes		Solved land disputes	No of land disputes solved		25		
Demarcation of public land		Secured public land	No of parcels surveyed		15		
GIS		Development of GIS module in water, environment and health, agriculture	Number of modules developed	2	2		
Land Succession		Increased no of succession grants confirmed and issued	No of grants issued		500		
Land Valuation	Valuation	Completion of Valuation roll and	No. of urban centres with a valuation register		10		

		updated valuation register					
Land Adminis tration		Land registration on market plots leases	No of leases prepared		1000 leases		

PUBLIC SERVICE BOARD(PSB) PROGRAMME BASED BUDGETS (PBB) FY 2026/2027

Part A. Vision

Public Service Board Vision

Quality Human Capital servicing all sectors

Part B. Mission

Public Service Board Mission

To effectively deploy efficient human capital for service delivery

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

Public Service Board

Key Achievements

During the plan period, the Board was able to meet all the ten departmental requests for recruitment, thus establishing adequate work force in the county public service. In the promotion of values and principles, the board reports annually to the relevant bodies. Human resources policies are in draft form awaiting completion

Challenges

- Inadequate human resource policies
- Deficient compliance with the NCIC (National Cohesion and Integration Commission) guidelines on staffing diversity in the existing workforce

Lessons Learnt

- Adequate planning and funding are a requirement to cater for disaster and pandemic preparedness
- Succession planning should be embraced to ensure no vacuum is left in the departments
- Timely disbursement of funds is key to performance

Part D: Programme Objectives/ Overall Outcome

Public Service

PRIORITIES	STRATEGIES

Effectively utilize existing policies and legislation for efficient civil service	a) Formulate human resource policies and plans that embrace career profile matching and staff performance b) Undertake training and capacity building c) Establishment and abolition of offices d) Recruitment of competent staff to fill the offices
Promotion of public service integrity	a) Sensitization of staff on values and principles; b) Undertake compliance audits and forward the reports to the relevant authorities c) Evaluation of the extent to which the values and principles have been complied with

Part E: Summary of Expenditure by Programmes, 2024/25 – 2027/28(KShs.)

Expenditure Classification	**Supplementary Estimates 2024/2025**	**Estimates 2025/2026**	**Projected Estimates**	
			2026/2027 FY	**2027/2028 FY**
Total Expenditure of Vote ()	**34,565,881**	**28,844,175**	**30,286,384**	**31,800,704**
Programme 1 : General Administration, support and Planning				
Total Expenditure	32,495,881	27,720,675	29,106,709	30,562,045
SP 1.1: General Adminstration Support and Planning	32,495,881	27,720,675	29,106,709	30,562,045
Programme 2:National Value and Governance				
Total Expenditure	2,070,000	1,123,500	1,179,675	1,238,659
SP 2.1: National Value and Governance	2,070,000	1,123,500	1,179,675	1,238,659

Part F. Summary of Expenditure by Vote and Economic Classification[17](KShs.)

Expenditure Classification	**Supplementary Estimates 2024/2025**	**Estimates 2025/2026**	**Projected Estimates**	
			2026/2027	**2027/2028 F**

Current Expenditure	**34,565,881**	**28,844,175**	**30,286,384**	**31,800,704**
Compensation to Employees	25,675,881	22,709,675	23,845,159	25,037,417
Use of goods and services	7,790,000	4,979,500	5,228,475	5,489,899
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,100,000	1,155,000	1,212,750	1,273,388
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure of Vote (PSB)	**34,565,881**	**28,844,175**	**30,286,384**	**31,800,704**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification[18] (KShs.)

Expenditure Classification	**Supplementary Estimates 2024/2025**	**Estimates 2025/2026**	**Projected Estimates**	
			2026/2027	**2027/2028**
Programme 1 : General Administration ,support and Planning				
Current Expenditure	**32,495,881**	**27,720,675**	**29,106,709**	**30,562,045**
Compensation to Employees	25,675,881	22,709,675	23,845,159	25,037,417

Use of goods and services	5,720,000	3,856,000	4,048,800	4,251,240
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,100,000	1,155,000	1,212,750	1,273,388
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**32,495,881**	**27,720,675**	**29,106,709**	**30,562,045**
Sub-Programme 1.1: General Administration Support and Planning				
Current Expenditure	**32,495,881**	**27,720,675**	**29,106,709**	**30,562,045**
Compensation to Employees	25,675,881	22,709,675	23,845,159	25,037,417
Use of goods and services	5,720,000	3,856,000	4,048,800	4,251,240
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	1,100,000	1,155,000	1,212,750	1,273,388
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-

Total Expenditure	**32,495,881**	**27,720,675**	**29,106,709**	**30,562,045**
Programme 2:National Value and Governance				
Current Expenditure	**2,070,000**	**1,123,500**	**1,179,675**	**1,238,659**
Compensation to Employees	-	-	-	-
Use of goods and services	2,070,000	1,123,500	1,179,675	1,238,659
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**2,070,000**	**1,123,500 -**	**1,179,675 -**	**1,238,659**
Sub-Programme 2.1:National Value and Governance				
Current Expenditure	**2,070,000**	**1,123,500**	**1,179,675**	**1,238,659**
Compensation to Employees	-	-	-	-
Use of goods and services	2,070,000	1,123,500	1,179,675	1,238,659
Current Transfers Govt. Agencies	-	-	-	-

Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**2,070,000**	**1,123,500**	**1,179,675**	**1,238,659**

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

DELIVERY UNIT[19]	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2024/25**		**EXPENDITURE ESTIMATES**			
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**Actual 2023/24**	**2024/25**	**2025/26**	**2026/27**
Public Service Board	Chairperson Public Service Board	S	1	0	1	1	0	0
	Board Members	R	6	5	6	6	5	5
	Director, Human Resource Management and Development	R	1	0	0	0	0	0
	Chief/Principal Human Resource Management and	M/N	1	1	1	1	1	1

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	Development Officer							
	Human Resource Management and Development Officer II/I/Snr	J/K/L	1	3	1	1	1	1
	Records Management Assistant III/II/I/Snr	H/J/K/L	1	0	0	0	0	0
	Administration Officer II/I/Snr	J/K/L	0	0	0	0	0	0
	ICT Officers II/I/Snr	J/K/L/ M/N	2	2	2	2	2	2
	Office Administrators	H/J/K/L /M	0	1	1	1	2	2
	Driver III/II/I/Snr/ Chief	D/E/F/ G/H	1	1	1	1	1	1
	Clerical Officers II/I/Snr /Chief	F/G/H/J	1	1	0	1	1	1
	Support Staff/Cleansing Supervisors	D/E/F/ G	0	2	2	2	2	2

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2027/28

Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**	**Actual 2023/24 (Baseline)**	**Target 2024/25**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**

Programme 1: Administration, Planning and support services Outcome: Enhanced service delivery								
General Administration services	PSB	Office furniture, equipment and stationeries Renovated Board offices Motor vehicle purchased	Procured office furniture, equipment and stationeries Renovated office block No. of motor vehicles					
Personnel Service		Recruitment of Board members to enhance service delivery	Recruitment of Board Members					
Digitization of Human Resource		Procurement of the digitization machine Training on the use of the digitizati	No. of digitization machines No of officers trained on digitization machines					

		on machine Public recruitment portal Training on the public recruitment portal	a functional digitized recruitment system No of offices trained on digitized recruitment					
Training and capacity building		Competent and motivated workforce Improved service delivery Recruited departmental staff requests Staff APAs and Reports Review of performance	Number of staff trained Increased Employee and customer satisfaction 100% departmental staff needs/ requests Number of staff appraised An updated PAS system No. of HR policies finalized and implemented					

		Appraisal system Harmonized HR operations						
Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**	**Actual 2023/24 (Baseline)**	**Target 2024/25**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**
Programme 2: National Values and Governance **Outcome: Efficient and effective service delivery**								
National Values and governance	PSB	Purchased motor vehicle	No of motor vehivle purchased	0	1			
		Board meetings/ conferences/ committees convened	No. of Board meetings/ conferences/ committees/ Seminars No of conference/seminar reports	36	40			
ICT development		ICT equipment and GIS system	No of ICT equipment procured					
		Integrated Management	No of health centres installed with management			30		

		Information systems	information systems No of functional revenue management system No of functional fleet management system No of functional finance management system No of human resource management system No of finance supplier portal No of county E citizen portal No of veterinary management system					

YOUTH AFFAIRS, CULTURE AND SOCIAL SERVICES PROGRAM BASED BUDGET

YOUTH, SPORTS, CULTURE, GENDER, LIBRARY, SOCIAL AND SPECIAL PROGRAMS

Part A. Youth Vision

To create a self-reliant and empowered youth population that contributes positively to the socio-economic development of Murang'a County and beyond.

Part B. Youth Mission

Empower youth through skills development, capacity building and community service, Provide the youth with opportunities to enhance their employability, promote entrepreneurship, and engage in activities that contribute to the overall well-being and development of their communities.

Part A. Sports Vision

Sports promotion for all for economic development and healthy living

Part B. Sports Mission

Be a leader in sports Development

Part A. Culture Vision

A vibrant society thriving in rich cultural heritage

Part B. Culture Mission

To promote, preserve, revitalize and develop culture

Part A. Library Services

Enhancing the learning experience for early education children in Kenya and promoting a lifelong love for learning through integrated play-based activities in school and learning forums

Part B. Library Services Mission

To cultivate and promote a reading culture among all people in the society

Gender and Social Services

Part A. Gender and Social Services Vision

A competitive and empowered society.

Part B. Gender and Social Services Mission

To promote and develop gender and social inclusivity for socio-economic empowerment

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

This section provides a review of MTEF budgets for the period 2025/2026 - 2028/2029 and a brief discussion of performance and expenditure trends

Departmental Performance Review

The approved recurrent budget allocation for the whole department amounted to Ksh 92,798,723 for the financial year 2025/2026, and proposed budget for FY 2026/2027 is Ksh 121,658,788. The approved development budget allocation for the department amounted to KSh 167,800,000 for year 2025/2026, and proposed development budget for FY 2026/2027 Ksh 216,799,890.

Major achievements for the period and expenditure trends;

Youth

During the year under review 2025/2026, the Youth Directorate continued to implement the Youth empowerment program guided by the Murang'a Youth Policy. The Directorate enrolled 4,200 Youths for community service against a target of 2,100. The participants engaged in community service for 2 months and then underwent training from a TVET institution for 3 months. There were 3 graduations for the those trained during the year 2025/2026 where a total of 1478 youths received NITA certificates for various courses. Those who graduated received a startup Capital of Kshs. 15,000 each.

The Boda-boda program trained 350 riders and issued them with smart driving licenses.

Sports

The Sports Directorate continued to promote sports and talent development to achieve increased involvement and enrolment of community members in sports activities. 35 Wards tournaments were held, and KICOSCA games were held where 370 MCG employees participated.

Culture

The vision for culture is to promote and preserve cultural heritage and develop talent. The Directorate held 1 community cultural festival whereby 3,500 participants attended against a target of 3,000. Artists from the county participated in the Kenya Music festivals. 5 heritage sites were documented and digitized. The County music and cultural festival was held where 350 artists participated in the Kenya music festivals at the county level and 200 artists participated in the National level. Documentation and digitization of Indigenous Knowledge and Traditional Cultural expressions and genetic resources was undertaken where 5 heritage sites, 2 herbal products, 3 pottery assets and 2 culinary arts products were documented.

Social Services

The Directorate of Gender objective is to improve the living standards and ensure total inclusion of all Gender across marginalized groups. The directorate provided 270 assistive devices for PWDs and provided care and support for 160 orphans. Group mobilization was undertaken where 700 groups were registered.

Library Service

The directorate serves the general public and the surrounding institutions of learning. i.e. Primary and Secondary, Colleges etc. The main objective of the library is to cultivate and promote a reading culture among all people in the society. Below are some of the achievements that were made:

- Number of junior and adult books borrowed - 26,789
- Number of library attendees - 24,346
- Registration of new library members - 276
- Registration of school & institution - 4
- Computer basic training - 0

Constraints and challenges

- Recruits dropping from the Youth Program mid-way.
- 3% administrative cost too low to facilitate the MYS Program
- Poor collaboration between the county and the National government on registration of groups.
- Lack of facilitation for gender and culture department
- Sports department programs affected by county priorities
- Lack of facilities for the artistes to showcase their talents and holding cultural events
- Early/Teenage pregnancies
- Inadequate sports equipment and infrastructure

Recommendations to handle the challenges

- prioritization of the projects is key so that those that cannot wait are implemented first and the rest are budgeted at a later date.
- Improve stakeholder engagement for better results
- Have different votes in the budget to support departmental programs.
- Recruit Qualified Computer Trainers.
- Allocate adequate budget for promotion of library service.
- Settle outstanding bills for library.
- Purchase motorbikes for supervisors
- Increase vocational training centers to at least 2 per ward

Part D: Programme Objectives/Overall Outcome

Sector Programs	Strategic Objectives
Youth Empowerment	Promote holistic empowerment and participation of the youth in socio-economic activities and skills acquisition
Sports development and promotion	Promotion of sports and talents
Culture Development	To promote, Preserve and revitalize all functional aspects of Culture for sustainable development
Gender and Social Services	To improve living standards and ensure total inclusion of all genders across marginalized groups
Library Services	Entrench a reading culture in the community
Children Services	Implementation of the children policy

Part E: Summary of Expenditure by Programmes, 2025/2026 – 2028/2029 (KShs. Millions)

Programme	Actual 2025/2026	Projected Estimates		
		2026/2027	2027/2028	2028/2029
Programme: General Administration and Support				
Administration and Support	50,062,941	86,291,288	90,605,852	95,136,145
Totals for Program 1	**50,062,941**	**86,291,288**	**90,605,852**	**95,136,145**
YOUTH				
Programme: Youth Development Program				
Murang'a Youth Service – Youth Empowerment	110,808,780	150,000,000	157,500,000	165,375,000
Boda-boda Empowerment	-	5,000,000	5,250,000	5,512,500
Admin planning & support	129,000	1,365,000	1,433,250	1,504,913
Pending bills	-	4,999,890	5,249,885	5,512,379
Totals for Youth Empowerment Program	**110,937,780**	**161,364,890**	**169,433,135**	**177,904,792**
SPORTS				
Program: Sports Development				
Community Sports and Talents	47,386,102	40,000,000	42,000,000	44,000,000
Sports development	18,892,910	9,000,000	9,450,000	9,922,500
Admin planning & support		22,130,000	23,236,500	24,398,325
Totals for Sports Development Prog	**66,279,012**	**71,130,000**	**74,686,500**	**78,320,825**
CULTURE				
Program: Culture Development				
Development and Promotion of Culture - Gikuyu Festival	5,000,000	5,000,000	5,250,000	5,512,500
Admin Planning and support	-	1,035,000	1,086,750	1,141,088

Totals for Culture Development Prog	**5,000,000**	**6,035,000**	**6,336,750**	**6,653,588**
Gender and Social Services and Special Programs				
Program: Social Development Program				
Persons With Disabilities	6,055,000	7,800,000	8,190,000	8,599,500
Gender Empowerment	-	-	-	-
Children home food ratios	1,710,100	2,000,000	2,100,000	2,205,000
Admin planning and support(social)	454,900	3,287,500	3,451,875	3,624,469
Library Services	360,000	2,550,000	2,677,500	2,811,375
Totals for Gender & Social	**8,580,000**	**15,637,500**	**16,419,375**	**17,240,344**
GRAND TOTALS	**240,859,733**	**340,458,678**	**357,481,612**	**375,255,694**

Part F. Summary of Expenditure by Vote and Economic Classification20 (KShs. Million)

(Includes Youth, Sports, Social, Culture and Library)

Expenditure Classification	**Actual 2025/2026**	**Projected Estimates**		
		2026/27	**2027/28**	**2028/2029**
Current Expenditure				
Compensation to Employees (21)	48,515,941	83,817,288	88,008,152	92,408,560
Use of goods and services (22)	81,658,012	85,431,500	89,703,075	94,188,229
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets (31)	-	9,210,000	9,670,500	10,154,025
Capital Transfers to Government Agencies				
Other Development (26)	110,679,780	159,999,890	167,999,885	176,399,879
Total Expenditure of Vote ……	**240,853,733**	**338,458,678**	**355,381,612**	**373,150,693**

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification21 (KShs. Million)

Expenditure Classification	Actual 2025/2026	Projected Estimates		
		2026/2027	2027/2028	2028/2029
Programme: Admin planning and support				
Sub program: General Admin Planning & Support				
Current Expenditure				
Compensation to Employees	48,515,941	83,815,288	88,008,152	92,408,560
Use of goods and services	1,547,000	2,474,000	2,597,700	2,727,585
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure Admin & Planning and Support	**50,062,941**	**86,289,288**	**90,605,852**	**95,136,145**
Programme: Culture Development				
Sub program: Development and Promotion of Culture				
Current Expenditure				
Compensation to Employees				
Use of goods and services	5,000,000	6,035,000	6,336,750	6,653,588
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure Culture	**5,000,000**	**6,035,000**	**6,336,750**	**6,653,588**

Program: Library Services				
Sub Program: Library Services				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets	360,000	2,550,000	2,677,500	2,811,375
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure Library	**360,000**	**2,550,000**	**2,677,500**	**2,811,375**
SOCIAL AND GENDER				
Program: Social Development				
Sub-Program 1: PWD				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	6,055,000	7,800,000	8,190,000	8,599,500

Total Expenditure PWD	**6,055,000**	**7,800,000**	**8,190,000**	**8,599,500**
Sub-Program 2: Social Development				
Current Expenditure				
Compensation to Employees				
Use of goods and services	2,165,000	3,287,500	3,451,875	3,624,469
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure Social Dev (Sub prog 2)	**2,165,000**	**3,287,500**	**3,451,875**	**3,624,469**
Grand Total Social & Gender	**8,220,000**	**11,087,500**	**11,641,875**	**12,223,969**
SPORTS				
Programme: Sports Development				
Sub Program 1: Community Sports and Talent				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	47,386,102	40,000,000	42,000,000	44,100,000
Total Expenditure Sub Prog 1	**47,386,102**	**40,000,000**	**42,000,000**	**44,100,000**

Sub Program 2: Sports development				
Current Expenditure				
Compensation to Employees				
Use of goods and services	18,892,910	22,130,000	23,236,500	24,398,325
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure Sub Prog 2	**18,892,910**	**22,130,000**	**23,236,500**	**24,398,325**
Grand Total Sports	**66,279,012**	**62,130,000**	**65,236,500**	**68,498,325**
YOUTH				
Program: Youth Empowerment				
Sub-Program 1: MYS				
Current Expenditure				
Compensation to Employees				
Use of goods and services	129,000	1,365,000	1,433,250	1,504,913
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	110,679,780	150,000,000	157,500,000	165,375,000
Total Expenditure Prog 1	**110,808,780**	**151,365,000**	**158,933,250**	**166,879,913**
Sub-Program 2: Boda Boda				
Current Expenditure				
Compensation to Employees				
Use of goods and services				

Current Transfers Govt. Agencies				
Other Recurrent (Pending bills)		4,999,890	5,249,885	5,512,379
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	-	5,000,000	5,250,000	5,512,500
Total Expenditure Prog 2	-	**9,999,890**	**10,499,885**	**11,024,879**
Grand Total Youth Empowerment	**110,808,780**	**161,364,890**	**169,433,135**	**177,904,792**
SECTOR GRAND TOTAL	**240,730,733**	**329,456,678**	**345,931,612**	**363,228,194**

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

DELIVERY UNIT[22]	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2025/26	2026/27	2027/28	2028/2029
	CEC	T	1	1				
	Chief Officer	S		2				
	Office Administrator	L		1				
	Director			0				
YOUTH	Youth Development Officer 1	K		1				
	Accountant	L		1				
	MYS coordinator	F		1				
	Clerical Officer	G		1				
	ECDE teacher	G		1				
	Youth Officer	H		1				
Sports	Principal Sports Officer	P		1				
	Chief Sport Officer	N		1				
	Clerical Officer IV	16		1				
	principal Graduate II	N		1				
	General Labour	G		4				
Social & Gender services	Senior Social Officer	L		1				
	Social Development Officer	H		1				
	C.D.A.	16		3				
	C.D.A.	K		1				
	Case Work	16		1				

[22] ***The purpose of the Delivery Unit is to implement the strategic and operational objectives of the Programme in relation to the outputs. A delivery unit could be a Directorate, Department, Division or Unit within a Ministry***

	Senior Asst Welfare Officer	**9**		**1**				
	SDA I	**16**		**1**				
	Social Worker III	**15**		**1**				
	Assistant social development officer	**J**		**1**				
	Social Development Officer [2]	**K**		**3**				
	Social Welfare Officer	**K Contract**		**1**				
	Assistant social development officer	**H**		**1**				
	PWD Officer	**Contract**		**1**				
	Support Staff	**Contract**		**15**				
	Social Worker			**1**				
	House mother	**Contract**		**1**				
Culture	Chief culture officer			**1**				
	Social Development Officer [2]			**1**				
	Welfare officer	**L**		**1**				
	Clerical Officer			**1**				
Library	Senior Library Asst	**M**		**7**				
	Librarian 1	**N**		**2**				
	Senior Principal	**R**		**1**				
	Support staff	contract		**1**				

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2025/26- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline) 2025/2026	Target 2025/26	Target 2026/27	Target 2027/28	Target 2028/2029
Name of Programme: Youth Empowerment **Outcome: Improved social skills, increased self-employment, increased skills achievement**								
SP1.1 **Murang'a Youth Service – Youth empowerment**	**Youth**	Youth enrolled in community service, trained and granted start-up capital	No of youth enrolled, No. of completed service, No. of youth trained, no of youth issued with seed capital	2064	2100	3150	3150	3150
SP.2 **Boda-boda Empowerment**		Boda-boda riders trained and issued with smart licenses	No of. Boda-boda riders trained and issued with licenses		350	350	350	350
Name of Program: Sports development and promotion								

Outcome: Increased involvement and enrolment of community members in sports activities								
Community Sports and Talents	**Sports**	Ward tournaments held in every ward	No. of tournaments held	**35**	**35**	**35**	**35**	**35**
Name of Program: Culture Development **Outcome: Empowered cultural practitioners and conserved heritage sites and functional cultural facilities**								
Conservation of Heritage	**Culture**	Conservation Mukurwe wa nyagathaga. Cultural festivals	Perimeter wall erected Cultural festivals held	**-**	**Perimeter wall** **1**	**Renovation** **1**	**Renovation** **1**	**maintenance** **1**
Name of Program: Social Development **Outcome: Improved livelihoods, gender equality and social inclusion**								
Persons with disabilities	Gender and social services	Provide assistive devices to PLWD	No and type of assistive devices provided	270	1000	1000	1000	1000
Social development support **(Children Services)**	Gender and social services	Food ratios provided to children homes	No. Of children homes supported Worth of supplies provided	2 1.7M	2	2	2	2

Library Services								
	Library	Books borrowed	Number of junior and adult books borrowed		26,789	35,000	35,500	36,000
Registration of new patrons	Library	New members registered	Number of new library members		276	1,000	1,500	2,000
Outreach programs	Library	School & institution registered	Number of school & institution registered		4	10	15	20
Number of school & institution registered	Library	Library users trained	Number of students who complete the course		-	200	250	300
Book clubs	Library	Library users attending the sessions	Number of patrons who attends reading		83	150	200	250

			sessions					

MURANGA MUNICIPALITY PROGRAM BASED BUDGET

Part A. Vision

A model vibrant municipality

Part B. Mission

To provide a sustainable and efficient municipal service for holistic municipal socialand economic growth

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

During the period under review, Murang'a Municipality made significant progress in strengthening institutional capacity, governance, urban infrastructure, and strategic planning. Under the General Administration, Planning and Support Services Programme, the Municipality successfully convened all four planned public participation forums, enhancing citizen engagement in municipal decision-making. All twenty Municipal Board meetings were conducted as scheduled, ensuring effective governance, policy oversight, and timely decision-making. The Municipality also improved its working environment through the partitioning of municipal offices, creating more functional office space to support efficient service delivery. In addition, all municipal staff were successfully remunerated throughout the reporting period, ensuring uninterrupted implementation of municipal programmes and operations.

In the area of Financial Management and Reporting, the Municipality achieved full compliance with financial reporting requirements by preparing all four quarterly financial reports alongside quarterly non-financial performance reports. The automated municipal revenue management system remained fully operational, contributing to improved revenue administration and accountability. However, the preparation and approval of the Municipal By-laws were not achieved during the reporting period and remain pending for implementation.

Under Policy Formulation, Planning and Reporting, the Municipality successfully prepared the Municipal Integrated Development Plan Review Report for FY 2025/2026, providing an assessment of development progress and informing future planning. The Municipal Annual Strategic Plan for FY 2026/2027 was developed and approved as planned, while the Municipal Annual Investment Plan and Budget for FY 2026/2027 were also successfully prepared, ensuring alignment of municipal investments with development priorities and available resources.

Implementation of the Works, Infrastructure, Housing and Urban Planning Programme resulted in notable improvements in urban infrastructure. One urban road was upgraded through cabro installation along the Maragua Road, improving accessibility, mobility, and road durability. The Municipality also enhanced the urban landscape through the construction and beautification of the Murang'a Town roundabout, contributing to improved aesthetics, traffic management, and the overall attractiveness of the municipality. Although maintenance of bitumen and cabro standard walkways had been planned, no achievement was recorded during the reporting period.

Under the Social Infrastructure and Welfare Programme, the Municipality made progress towards improving public social amenities by constructing one new municipal social hall against a target of three. The completed facility is expected to enhance access to community meeting spaces and support delivery of social and civic activities within the municipality.

Through the Kenya Urban Support Programme (KUSP), the Municipality continued implementing key urban development interventions. Under the Urban Development Grant (UDG), the PCEA–Kayole Church Road was upgraded to bitumen standards, significantly improving accessibility, reducing travel time, and enhancing connectivity within the municipality.

Under the Urban Institutional Grant (UIG), the Municipality successfully completed all preparatory activities required for implementation of future infrastructure investments. These included the preparation of the feasibility study report for the PCEA–Kayole Church Road project, completion of the Environmental and Social Impact Assessment (ESIA), acquisition of the required NEMA certification, and preparation of detailed engineering designs. Additionally, two stakeholder workshops were successfully conducted to develop the Private Sector Engagement Framework, strengthening collaboration between the Municipality and the private sector in urban planning, infrastructure development, and investment promotion.

Priorities and Strategies for the MTEF Period 2026/27 – 2028/29

Sub Programme	Strategies/Projects
Programme 1: General administration, Planning and Support Services	
Administration & Planning	- Institutionalize Grievance Redress Mechanism - Provide adequate office space and infrastructure - Capacity build/train staff - Review of Municipal Integrated Development Plan (IDeP) 2023-2027 - Preparation of Municipal Annual Strategic Plan 2026/2027, Municipal budget and other Municipal policy documents - Institutionalize framework for monitoring and evaluation, data dissemination and feedback
Support Services	- Enhance inspection and licensing of food establishments - Enforce food safety laws and prosecute offenders Establish community health units - Establish community-based health information - Sensitize staff on priority disease surveillance areas - Upgrade/improve County mortuary and Murang'a Level hospital mortuary
Boards, Conferences and Committees	- Convene quarterly board meetings - Develop framework for public private partnership - Fast track approval of Municipal by-laws - Review Municipal organizational structure - Institutionalize public participation on strategic planning and budget process
Public Participation	- Institutionalize public participation - Fast track development and approval of Municipal by-laws - Undertake ESSIA and NEMA certification for proposed - - Increase inspection and licensing of quarries within the Municipality - Institutionalize and enforce OSHA standards - Enforce NEMA, WaRMA and other environment regulations
Programme 2: Urban Development	
Urban Development	- Upgrade 2.5 KM of town access roads to bitumen standards - Improve/upgrade street roads and walkways to bitumen standards - Improve pavements and drainage systems within the town CBD - Improve/renovate government houses under the management of the Municipality

Urban planning	- Review Integrated Strategic Urban Development Plan (ISUDP)for Murang'a Municipality to align to the reviewed boundaries - Establish affordable housing scheme through PPP
Programme 4: Solid waste Management	
Solid waste Management	- Improve/Maintain Municipal dump site at Karii - Procure adequate litter bins, PPEs, boots and other gears - Designate and manage waste collection points - Engage private waste collectors - Train staff on waste management best practices - Capacity build stakeholders on waste management
Programme 5: Kenya Urban Support Programme	
Kenya Urban Support Programme - UDG	- Maintain and protect social parks within the Municipality - Improve/upgrade Municipal social halls - Beautify social parks within the Municipality - Upgrade urban roads to bitumen standards - Improve drainage systems within the Municipality - Upgrade NMT walkways to bitumen/cabro standards - Upgrade bus parks and matatu terminals - Upgrade Municipal markets and lockups

Part D: Programme Objectives/Overall Outcome

Programmes	**Objectives**
1. General administration, Planning	i. To enhance administration and service delivery within the Municipality ii. To institutionalize Grievance Redress Mechanism iii. To develop framework for Public Private Partnerships iv. To enhance institutionalization and enforcement of OSHA standards
2. Urban Management	i. To provide robust infrastructure services for Municipal residents ii. To fast-track approval of Municipal By-laws
3. Public Works and Infrastructure Development	i. To sustainably manage urban institutional and infrastructure services ii. To maintain built infrastructure within the Municipality iii. To carry out ESSIA and feasibility studies
4. Solid Waste Management	i. To sustainably collect, segregate and dump over 90% of the solid waste produced within the Municipality
5. Kenya Urban Support Programme	i. To strengthen urban institutional frameworks through delivering improved urban infrastructure on an inclusive basis and in ways that enhance economic growth and development

	ii. To carry out ESSIA and feasibility studies on projects to be implemented iii. To enhance coordination and management support from the NPCT and other stakeholders

Part E: Summary of Expenditure by Programmes, 2026/2027– 2028/2029 (KShs.)

Expenditure Classification	**Budget Estimates 2025/2026**	**Proposed Budget 2026 /2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Programme 1: Administration and Support				
Total Expenditure	**57,478,595**	**88,467,702**	**92,891,087**	**97,535,641**
Sub-Programme 1.1: Administration and support	57,478,595	88,467,702	92,891,087	97,535,641
Programme 2: Urban Management				
Total Expenditure	**5,484,000**	**4,765,000**	**5,003,250**	**5,253,413**
Sub-Programme 2.1: Urban Management	3,419,000	2,700,000	2,835,000	2,976,750
Sub-Programme 2.2: Solid Waste Management	940,000	940,000	987,000	1,036,350
Sub-Programme 2.3: Public Health Services	1,125,000	1,125,000	1,181,250	1,240,313
Programme 3: Urban Development				
Total Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Sub-Programme 3.1: Infrastructure improvement	-	70,000,000	73,500,000	77,175,000

Sub-Programme 3.2: Urban Development	81,000,000	10,000,000	10,500,000	11,025,000

Part F. Summary of Expenditure by Vote and Economic Classification[23] (KShs.)

Expenditure Classification	**Budget Estimates 2025/2026**	**Proposed Budget 2026 /2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Current Expenditure	**62,962,595**	**93,232,702**	**97,894,337**	**102,789,054**
Compensation to Employees	50,490,000	84,096,340	88,301,157	92,716,215
Use of goods and services	12,472,595	9,136,362	9,593,180	10,072,839
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Acquisition of Non-Financial Assets	81,000,000	80,000,000	84,000,000	88,200,000
Capital Transfers to Government Agencies	**-**	**-**	**-**	**-**

Other Development	-	-	-	-
Total Expenditure of Vote ()	**143,962,595**	**173,232,702**	**181,894,337**	**190,989,054**

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

Programme 1: Administration, Planning and Support				
Current Expenditure	**57,478,595**	**88,467,702**	**92,891,087**	**97,535,641**
Compensation to Employees	50,000,000	83,606,340	87,786,657	92,175,990
Use of goods and services	7,478,595	4,861,362	5,104,430	5,359,652
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-

Total Expenditure	**57,478,595**	**88,467,702**	**92,891,087**	**97,535,641**
Sub-Programme 1.1: Administration and support				
Current Expenditure	**57,478,595**	**88,467,702**	**92,891,087**	**97,535,641**
Compensation to Employees	50,000,000	83,606,340	87,786,657	92,175,990
Use of goods and services	7,478,595	4,861,362	5,104,430	5,359,652
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**57,478,595**	**88,467,702**	**92,891,087**	**97,535,641**
Programme 2: Urban Management				
Current Expenditure	**5,484,000**	**4,765,000**	**5,003,250**	**5,253,413**
Compensation to Employees	490,000	490,000	514,500	540,225
Use of goods and services	4,994,000	4,275,000	4,488,750	4,713,188
Current Transfers Govt. Agencies	-	-	-	-

Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**5,484,000**	**4,765,000**	**5,003,250**	**5,253,413**
Sub-Programme 2.1: Urban Management				
Current Expenditure	**3,419,000**	**2,700,000**	**2,835,000**	**2,976,750**
Compensation to Employees			-	-
Use of goods and services	3,419,000	2,700,000	2,835,000	2,976,750
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-

Total Expenditure	**3,419,000**	**2,700,000**	**2,835,000**	**2,976,750**
Sub-Programme 2.2: Solid Waste Management				
Current Expenditure	**940,000**	**940,000**	**987,000**	**1,036,350**
Compensation to Employees	490,000	490,000	514,500	540,225
Use of goods and services	450,000	450,000	472,500	496,125
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**940,000**	**940,000**	**987,000**	**1,036,350**
Sub-Programme 2.3: Public Health Services				
Current Expenditure	**1,125,000**	**1,125,000**	**1,181,250**	**1,240,313**
Compensation to Employees			-	-
Use of goods and services	1,125,000	1,125,000	1,181,250	1,240,313
Current Transfers Govt. Agencies			-	-

Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**1,125,000**	**1,125,000**	**1,181,250**	**1,240,313**
Programme 3: Urban Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees	-	-	-	-
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Acquisition of Non-Financial Assets	81,000,000	80,000,000	84,000,000	88,200,000
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-

Total Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Sub-Programme 3.1: Infrastructure Improvement				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**70,000,000**	**73,500,000**	**77,175,000**
Acquisition of Non-Financial Assets		70,000,000	73,500,000	77,175,000
Capital Transfers to Govt. Agencies			-	-
Other Development				
Total Expenditure	**-**	**70,000,000**	**73,500,000**	**77,175,000**
Sub-Programme 3.2: Urban Development				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies			-	-

Other Recurrent			-	-
Capital Expenditure	**81,000,000**	**10,000,000**	**10,500,000**	**11,025,000**
Acquisition of Non-Financial Assets	81,000,000	10,000,000	10,500,000	11,025,000
Capital Transfers to Govt. Agencies	--	-	-	-
Other Development	-	-	-	-
Total Expenditure	**81,000,000**	**10,000,000**	**10,500,000**	**11,025,000**

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

Delivery Unit[24]	**Staff Details**		**Staff Establishment in FY 2024/2025**	
	Position Title	**Job Group**	**Authorized**	**In Position**
Municipality	Municipal Manager	Q	1	1
	Municipal Administrator	Q	1	1
	Municipal Marketing and branding Officers	K/L/M/N	1	0
	Municipal Legal Counsel	M/N/P/Q	1	1
	Municipal Economist	P/Q	1	0
	Economist II/I/Senior/Principal	K/L/M/N	7	1
	Municipal Procurement Officer	N/P	1	1
	Procurement/ Supply Chain Officers	L/M	3	1
	Supply Chain Officers	J/K	3	1
	Municipal Auditor	L/M/N	3	1
	Auditors	J/K	1	0

	Municipal Enforcement Officers	J/K	1	1	
	Municipal HRM and Development Officer	M/N	1	0	
	HRM II/I/Snr HRM	J/K/L	3	0	
	Administration Assistants	H/J/K	6	2	
	Municipal Finance Officer	P/Q	1	1	
	Finance Officers	K/L/M/N	1	0	
	Municipal Trade and Investment Officer	K/L/M	3	0	
	Municipal Accountant (Chief/Principal Accountant)	M/N	1	1	
	Accountant II/III/ Snr	J/K/L	3	0	
	Revenue Co-coordinator	N	1	1	
	Senior/Chief Revenue Officer	L/M			
	Revenue Officers III/II/I	H/J/K	27	100	
	Revenue Clerks	F/G/H			
	Municipal ICT, Vocational training and Education Officer	K/L3M/N	3	1	

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 208/29

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme 1: Administration and Support **Outcome:** Enhanced service delivery infrastructure within the Municipality							
Sub-Programme 1.1: Administration and Support	Murang'a Municipality	Vehicles procured	No. of Vehicles procured	-	0	0	0
		Use of goods and services	Assorted office Equipment/services procured	LS	LS		
		Renovated/ improved offices	No. of office units renovated	5	1		
		Renumerated Staff	No. of staff in the payroll system				
		New staff recruited	No. of new staff recruited	-			
		Structured citizen engagement and participation facilitated	No. of public fora convened	4	4		
		Municipal governance and management processes strengthened	No. of Board meetings	20	20		
		Functional mechanisms for efficient service delivery and grievance resolution system established	% of complaints and grievances related to urban service delivery attended to and the effectiveness of redress mechanisms	50	75		
		Budget process public participation fora	No. of budget process public fora held	1	1		

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
		Quarterly Financial and non-financial reports	No. of quarterly financial reports prepared	1	1		
		Operational automated revenue system	Revenue system operational	1	1		
		Approved Municipal By-laws	Copy of approved Municipal by-laws	1	1		
		Trained staff	No. of staff trained disaggregated by section and gender	50	50		
		Approved Municipal organizational structure	Copy of approved Municipal organizational structure in place	1	0		
		Twinning/Exchange programme/ Peer Learning	No. of twinning, exchange programmes/ peer learning	1	1		
		Municipal Integrated Development Plan Review Report for FY 2026/2027	Copy of Municipal Integrated Development Plan Review Report for FY 2026/2027	1	1		
		Approved Municipal Annual Strategic Plan for FY 2026/2027		1	1		
		Municipal Annual Investment Plan and Budget FY 2026/2027	Copy of Municipal Annual Investment Plan and Budget FY 2026/2027	1	1		
		Municipal handbook of indicators	Copy of Municipal handbook of indicators	0	-		

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
		Operational LAN/WAN	No. of offices connected with WAN/LAN	0	15		
		Established town administrations	No. of town administrations gazetted and operational	0	0		
Programme 2: Urban Management **Outcome: Safe, secure, clean and livable urban environment**							
Sub-Programme 2.1.:Solid Waste Management	Murang'a Municipality	Environment Impact Assessment (ESIA) conducted for urban development projects	Proportion of urban development projects subjected to Environmental Impact Assessment (%)		1.5	-	-
		Solid waste efficiently managed	No. HHs reached with Municipal solid waste management		1	-	-
		No. of PPEs procured	No. of boots/gears procured		1	-	-
		Waste collection and material recovery facilities constructed/ maintained	Karii dump site maintained	1	1	1	1-
			No. of waste collection sites maintained	30	1	-	-
			No. of skip trucks with skip procured	1			
		Urban tree planting and maintenance initiatives implemented	No. of trees planted and maintained	-	100,000		

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
Programme 3 :Urban Development							
Outcome : Quality urban institutional and infrastructure services							
Sub - Programme 3.1:Infrastructure Improvement		Sustainable provision of social amenities	No. of social halls constructed/maintained	3	5		
			No. of markets developed	1	1		
		Increased provision and utilization of green spaces	No. of public recreational/green spaces/ parks constructed and maintained	1	2		
			% of public spaces beautified	0	50		
		Accessible and functional bus and taxi stand	No. of bus stands maintained	0	4		
			No. of taxi stands constructed	0	1		
Sub-Programme 3.2:Urban Development		Urban roads infrastructure constructed or upgraded and maintained	Kms of urban roads/streets constructed	1	1		
		NMT infrastructure developed	Kms of walkways constructed	2.5	2.5		
		Streetlighting infrastructure installed and maintained	Proportion of streetlights maintained (%)	50	60		
			Proportion of floodlights maintained (%)	50	60		
		Approved zonal plans	No. of zonal plans prepared and approved		1		
		Efficient and financially sustainable urban	No. of applications seeking approval		20		

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline)	Target 2026/2027	Target 2027/2028	Target 2028/2029
		development control services enforced					

FINANCE AND ECONOMIC PLANNING PROGRAM BASED BUDGET

Part A. Vision

A model institution in public financial management

Part B. Mission

Promote county social economic development through proper planning, budgeting, implementation of programmes and timely and accurate reporting to stakeholders.

Part C. Performance Overview and Rationale for Programme Funding

The department of Finance and Economic Planning is mandated with County Financial management that includes: Coordinate preparation of county development policy plans, availing of resources through budgets, implementation, monitoring & evaluation and Reporting.

In the financial 2025-2026 the department made achievement in several fronts among them preparation of policy and planning Review and Reporting documents that included Annual Development plan, County Budget Review and Outlook Paper, County Fiscal Strategy Paper, Budget Estimates Quarterly Reports and Financial statements all within the statutory deadlines. Departments were well facilitated in their operations which boosted budgetary absorption, revenue generation and reporting to stakeholders. Planning and budgeting were informed by proposals and feedback from stakeholders through public participation.

- *Expenditure trends –Actual expenditure against budget for the period 2025-2026*

	2024-2025			2025-2026			2026-2027
	Budget	Actual	% absorption	Budget	Actual	% absorption	
Development							
Reccurent							
Total							

departmental Performance Review and major achievements for the period 2025-2026

The department made several milestones within the year that included reduction pending bills from a high of…….at the start of the year to kshs……. as at 30th June 2026. Within the same period the first ever Draft County statistical Abstract was developed in collaboration with Kenya Bureau of Statistic, the document is ready for launching, also the foundation was set for migration from Cash Basis of Accounting to Accrual Accounting in line with IPSAS. Emergency Fund which is domiciled in the department offered emergency assistance to the public and alleviated suffering by residents. Notable also was growth in revenue collection with the county growing Own Source Revenue from Kshs……. to Kshs………. a growth of …Percentage.

- *Constraints and challenges in budget implementation and how they are being addressed; and*

  Smooth implementation of programmes and project was hampered with challenges that included
  - ✓ *Late disbursement of equitable share by the National Government*
  - ✓ *Not so smooth transition to e-procurement*

To address the above challenges the county will continue to engage the stakeholders involved in fund disbursement while at the same time growing the local revenue base to better supplement the equitable share. In addition, training on e-procurement have been ongoing in collaboration with the National Government to equip staffs with technical skills.

- *Major services/outputs to be provided in MTEF period 2026/27– 2028/29*
- ➢ The department is at a critical stage of guiding the CIDP preparation for the period 2027-3032 alongside the departmental sectoral plans a review of the current CIDP implementation in ongoing.
- ➢ Full adoption of accrual accounting that will necessitate full recording and valuation of assets and liabilities and capacity building for staff
- ➢ Mapping and automation of revenue base
- ➢ Full adoption of E-procurement

- Enhanced funding to properly respond to emergencies

Part D: Strategic Objectives

	Programme	Objective
	General Administration and Support Services	To improve management and coordination of financial services across county entities
	Financial Management services	To enhance Planning Budgeting and Reporting for improved service delivery

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

Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1:				
General administration and Support		514,672,559	600,000,000	620,000,000
Total Expenditure of Programme 1				
Programme 2: (*Financial Management*)				
Sub Programme (SP)	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
SP 2. 1 Internal Audit		2,785,000	3,500,000	5,000,000
SP 2. 2. Economic Planning		3,155,000	3,600,000	4,200,000
SP 2.3 Budget		5,358,500	6,000,000	7,000,000
SP 2.4 Monitoring and Eveluation		1,508,500	1,800,000	2,200,000
SP 2.5 Public Participation		31,015,000	51,500,000	62,000,000
SP 2.6 Revenue		19,125,000	20,500,000	23,000,000
SP 2.7 Procurement		6,075,000	7,000,000	8,500,000
Total Expenditure of Programme 2		**69,022,000**	**93,900,000**	**111,900,000**
Total Expenditure of Vote -------		**583,694,559**	**689,022,000**	**719,022,000**

Part F. Summary of Expenditure by Vote and Economic Classification25 (KShs.)

Expenditure Classification	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Compensation to employees		157,506,652	160,000,000	170,000,000
Purchase of goods and services		164,687,907	170,000,000	**180,000,000**
Other Recurrent expenditures		41,500,000	50,000,000	**60,000,000**
Total Recurrent		363,694,559	380,000,000	**410,000,000**
Capital Expenditure				
Capital transfer to other Government Agencies		220,000,000	220,000,000	220,000,000
Total Expenditure of Vote ……		583,694,559	600,000,000	630,000,000

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification[26] **(KShs.)**

Expenditure Classification	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 1: (Administration and Support)				
Current Expenditure				
Compensation to Employees		157,506,652	160,000,000	170,000,000
Use of goods and services		133,165,907	140,000,000	150,000,000
Current Transfers Govt. Agencies				
Other Recurrent		4,000,000	6,000,000	10,000,000
		294,672,559	**306,000,000**	**330,000,000**
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		220,000,000	220,000,000	220,000,000
Other Development				
Total Expenditure		**514,672,559**	**526,000,000**	**550,000,000**

Programme 2: FINANCIAL MANAGEMENT				
Sub-Programme 1 Audit				
Current Expenditure	2025-2026	2026-2027	2027-2028	2028-2029
Compensation to Employees				
Use of goods and services		1,785,000	2,000,000	3,000,000
Current Transfers Govt. Agencies				
Other Recurrent		1,000,000	1,500,000	2,000,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**2,785,000**	**3,500,000**	**5,000,000**

Sub-Programme 2: Economic Planning				
	2025-2026	2026-2027	2027-2028	2028-2029
Current Expenditure				
Compensation to Employees				
Use of goods and services		2,655,000	3,000,000	3,500,000
Current Transfers Govt. Agencies				
Other Recurrent		500,000	600,000	700,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**3,155,000**	**3,600,000**	**4,200,000**

Sub-Programme 3: Budget				
	2025-2026	2026-2027	2027-2028	2028-2029
Current Expenditure				
Compensation to Employees				
Use of goods and services		1,858,500	2,000,000	2,500,000
Current Transfers Govt. Agencies				
Other Recurrent		3,500,000	4,000,000	4,500,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**5,358,500**	**6,000,000**	**7,000,000**

Sub-Programme 4: Monitoring and Eveluation				
	2025-2026	2026-2027	2027-2028	2028-2029
Current Expenditure				
Compensation to Employees				
Use of goods and services		1,008,500	1,200,000	1,500,000
Current Transfers Govt. Agencies				
Other Recurrent		500,000	600,000	700,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**1,508,500**	**1,800,000**	**2,200,000**

Sub-Programme 5: Public Participation				
	2025-2026	2026-2027	2027-2028	2028-2029
Current Expenditure				
Compensation to Employees				
Use of goods and services		1,015,000	1,500,000	2,000,000
Current Transfers Govt. Agencies				
Other Recurrent		30,000,000	50,000,000	60,000,000

Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**31,015,000**	**51,500,000**	**62,000,000**

Sub-Programme 6: Revenue				
Current Expenditure	2025-2026	2026-2027	2027-2028	2028-2029
Compensation to Employees				
Use of goods and services		17,125,000	18,000,000	20,000,000
Current Transfers Govt. Agencies				
Other Recurrent		2,000,000	2,500,000	3,000,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**19,125,000**	**20,500,000**	**23,000,000**

Sub-Programme 7:Procurement				
Current Expenditure	2025-2026	2026-2027	2027-2028	2028-2029
Compensation to Employees				
Use of goods and services		3,075,000	3,500,000	4,000,000
Current Transfers Govt. Agencies				
Other Recurrent		3,000,000	3,500,000	4,500,000
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure		**6,075,000**	**7,000,000**	**8,500,000**
TOTAL		**583,694,559**	**619,900,000**	**661,900,000**

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

DELIVERY UNIT				
LIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/24	
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION
ectorate Finance	CECM- Finance and Economic Planning	T	1	1
nomic nning	Chief Officer Finance and Economic Planning	S	1	1
	Director – Finance	R	1	1
	Director – Accounting services	R	1	1
	Director – Economic Planning	R	1	0
	Director - Budget	R	1	1
	Director – Internal Audit	R	1	1
	Deputy Director – Internal Audit	Q	1	0
	Deputy Director - Finance	Q	1	0
	Deputy Director – Accounting Services	Q	1	1
	Deputy Director – Economic Planning	Q	1	0
	Deputy Director - Budget	Q	1	0
	Assistant Director – Finance and Accounting Services	P	3	3
	Assistant Director – Economic Planning	P	1	0
	Assistant Director - Budget	P	1	0
	Assistant Director – Internal Audit	P	1	1
	Principal Accountants	N	10	2
	Senior Economist I	N	3	1
	Senior Economist II	M	9	2
	Chief Accountants	M	15	9
	Senior Accountants	L	20	6
	Economists I	L	9	3
	Accountants I/II	K/J	30	4

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

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/25 (Baseline)	Actual 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme Administration and Support Services **Outcome: Reliable financially sound County**								
SP1.1	**Accounting Unit**	**Accounting Services**	**Quality of financial statment**	**Qualified Opinion**	**Qualified Opinion**	**Qualified Opinion**	**Unqualified Opinion**	**Unqualified Opinion**
SP.2	**Debt Unit**	**Debt management services**	**% reduction**	**10%**	**10%**	**10%**	**10%**	**10%**
SP.3	**Expenditure Unit**	**Expenditure Management Service**	**% Budget absorption**	**80%**	**82%**	**85%**	**90%**	**90%**
SP.N								

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2024/25 (Baseline)	Actual 2026/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme Public finance Management **Outcome:**								
SP1.1	**Internal Audit**	**Internal Auditing services**	**No of quarterly Audit Reports** **No of value for money Audit**	**4** **2**	**4** **2**	**4** **2**	**4** **2**	**4** **2**
SP.2	**Economic Planning**	**Economic Planning Services**	**No Annual Development Plans timely prepared**	**1st Sept**	**1st Sept**	**1st Sept**	**1st Sept**	**1st Sept**
…			**County Annual Performance Review report**	**1**	**1**	**1**	**1**	**1**

			timely prepared					
SP.3	**Budget**	**Budgeting Services**	**Budget circular timely prepared**	**30th August**	**30th August**	**30th August**	**30th August**	**30th August**
			CBROP timely prepared	**30th Sept**	**30th Sept**	**30th Sept**	**30th Sept**	**30th Sept**
			CFSP timely prepared	**28th Feb**	**28th Feb**	**28th Feb**	**28th Feb**	**28th Feb**
			Budget Estimates timely submitted	**30th April**	**30th April**	**30th April**	**30th April**	**30th April**
SP.4	**Procurement Unit**	**Public procurement and disposal services**	**Annual Procurement Plan prepared**					
			Annual disposal plan prepared	**1**	**1**	**1**	**1**	**1**
SP.5	**Monitoring and Evaluation Unit**	**Monitoring and Evelu ations**	**Quarterly monitoring report prepared**	**4**	**4**	**4**	**4**	**4**

		ervice s						
SP.6	**Revenue Collection unit**	**Revenue collectionservices**	**% Revenue growth**	**15%**	**15%**	**15%**	**15%**	**15%**

ENVIRONMENT, NATURAL RESOURCES, WATER AND IRRIGATION PROGRAMME BASED BUDGET (P.B.B) 2026/2027

DEPARTMENT OF WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES
DIRECTORATE OF WATER SERVICES AND DIRECTORATE OF IRRIGATION

PART A: VISION

A well connected and efficient water and sewerage system

PART B: MISSION

To develop and manage water services and sewerage infrastructure for effective service delivery

PART C: PERFORMANCE OVERVIEW AND BACKGROUND FOR PROGRAMME(S) FUNDING

The water sub-sector is charged with the responsibility of increasing domestic water supply and improving sewerage services for better social-economic development of Murang'a County. It is also responsible for improving domestic water storage capacities to needy communities and institutions. The sector also provides oversight for all Water Service providers within the county to ensure coordinated service delivery. The sub-sector also carries out rehabilitation and upgrading of abandoned or dilapidated domestic water utilities to make them usable and beneficial again. Other responsibilities of the sector include promotion of water harvesting and storage, gender mainstreaming, mitigation of the effects of climate change, promotion of modern technologies for better and efficient water services delivery and formulation of water services strategies, water supply policy and water master plan.

In the year under review, the directorate of water had a development budget of Kshs. 96.2 million. The key achievements during this year are; Construction of 35 ECD water harvesting and storage facilities, drilling and equipping of 2 boreholes, laying of 82 km of water pipelines of assorted sizes under the last mile program in 35 electoral wards in Murang'a County. These interventions resulted in accessing 2800 new households with safe water. The objective of the last mile water program is to increase access to safe and clean water for the people.

Further, the directorate conducted Environmental and Social impact assessments for the projects implemented. The Water Services Bill 2025 has been developed and is ready for consent by County Assembly. On the other hand, the County Water and Sanitation Strategy and Investment Plan (CWSS&IP) 2024-2030 has also been prepared and approved by the cabinet.

The main challenges faced by the department are inadequate funding. This has resulted in delays in implementing planned projects and uncompleted projects. The introduction of eGP procurement method also delayed the procurement process thereby affecting project implementation timelines. In this regard, there is need to increase budget allocation for the department by 30 percent in order to develop water supply projects with the aim of achieving universal access to water by year 2030 in-line with the departmental strategic an investment plan.

The department will however address the challenges by prioritizing activities and projects that can be accommodated by the budget provisions.

The major services/outputs to be provided in the forthcoming MTEF period include; the review of water facility management and domestication of other relevant policies, strengthening human resource for water through recruitment and capacity building, upgrading, completion, renovation and expansion of existing water facilities across the county, implementation of governor's manifesto by expanding domestic water coverage area in all wards and especially in lower Murang'a, drilling, equipping and rehabilitation of boreholes and water storage structures. The department will also focus in strengthening water development, research and innovations strategy.

For irrigation development program, the department intends to increase existing irrigation infrastructure by improving efficiency and increasing irrigation water distribution network in farms to achieve wider irrigation coverage.

Since Universal Water Coverage (UHC) is key to delivering quality water for all (Sustainable Development Goals (SDG number six) , the department shall embark on an ambitious undertaking to enroll at least 95% of household to access safe domestic water.

Summary of the major services/outputs to be provided in the forthcoming FY

a) Strengthening of water administration, Policy, Planning and Support services through supporting development and domestication of existing water bills, effective coordination of water projects and services and addressing gaps that exist in human resources for water.

b) Developing water Infrastructure through completion of on-going water projects, upgrading, renovations, equipping and operationalization of water facilities taking into consideration the governor's manifesto for the water sector.

c) Flagship/Transformative Project which involve planning, design and construction of new water projects.

PART D: - PROGRAMME OBJECTIVES/OVERALL OUTCOME

Programme	**Objectives**
P 1. Water Development	To provide adequate water for distribution and construction related infrastructure.

PART E. SUMMARY OF PROGRAM OUTPUTS AND PERFORMANCE INDICATORS FOR 2023/2025 - 2025/2026

Programme 1: WATER DEVELOPMENT

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES,

Outcome: Increased access to water and sanitation services.

Sub- Programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Targets 2024/2025**	**Targets 2025/2026**	**Targets 2026/2027**
Last mile water connectivity	Water Directorate	Water connectivity and supply coverage	No. of households connected	2,500	2,800	8,000
Development of new projects(intakes, mainlines and water treatment facilities)	Water Directorate	Number of new projects developed	No. of households connected	00	2700	4,500
Drilling and equipping water production boreholes	Water Directorate	Boreholes drilled and equipped	No. of boreholes drilled & equipped	8	2	2

Rehabilitation of Boreholes	Water Directorate	Boreholes rehabilitated	No. of boreholes & rehabilitated	8	3	2
ECDE Water Harvesting and storage tanks installation	Water Directorate	Water storage tanks supplied and installed	No. water storage tanks Installed	40	35	36
Environmental and Social Impact assessments	Water Directorate	Enhancement of environmental and social safeguards	No. of EIA and SIA reports generated	0	5	5

Programs	Supplementary Estimates	Estimates 2024/2025	2025/2026	2026/2027
Program 1 : Water Development				
SP 1.1: Last mile water connectivity		105,000,000.00	70, 000,000	210,00,000.00
SP 1.2: Drilling and equipping water production boreholes		10,000,000.00	10,500,000	0.00
1.2: Rehabilitation of Boreholes		6,000,000.00	6,300,000	5,000,000.00
SP 1.3: Environmental and Social Impact assessments		0	1,000,000	1,000,000.00
SP 1.4: ECDE Water Harvesting and storage tanks installation		8,000,000.00	8, 400,000	8,000,000
Total Expenditure Program 1		**129,000,000.00**	**96,200,000.00**	**224,000,000.00**
Program 2: Irrigation Development—Increasing area under irrigation food security				
SP 2.1 Irrigation Development and Management		20,000,000.00	8,000,000.00	00.00
Total Expenditure Program 2		**0**	**8,000**	**0.00**
Pending bills		**0**	**0**	**0**
TOTAL EXPENDITURE WATER & IRRIGATION DIRECTORATES		**149,000,000.00**	**104,200,000.00**	**224,000,000.00**

IRRIGATION

Sub Program	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2024/2025	Targets 2025/2026	Targets 2065/2027

Irrigation Development and Management	Irrigation Directorate	Area under irrigation	Ha. of land under irrigation	5	7	9
		Household incomes and food security	No. of household connected with irrigation water	300	350	400

PART G: SUMMARY OF EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATION, 2024/2025 - 2026/2027

PROGRAMME 1: WATER DEVELOPMENT

RECURRENT -WATER DEVELOPMENT AND IRRIGATION

WATER DEVELOPMENT	**2024/2025**	**2025/2026**	**2026/2027**
Accommodation-Domestic Travel	3,000,000	3,150,000	500,000.00
Fuel and lubricants	2200,000	220,000	500,000.00
Boards, conferences and seminars	500,000	505000	500,000.00
Maintenance of plants , equipment and machinery	50,000	50,000	10,527.00
Maintenance of stations, buildings -non residential	200,000	202000	168,000.00
Hire of transport and equipment	260,000	212000	262,500.00
Hire of machinery	230,000	450,000	500,000.00
Maintenance of plant, equipment and machinery	110,000	107,000	115,500.00
Sub-Total Water Dev. Recurrent	**6,940,000.00**	**5,294,000.00**	**2,556,527.00**
IRRIGATION			
Accommodation-Domestic Travel	200,000	350,000	500,000.00
Fuel and lubricants	200,000	320,000	525,000.00

Boards, conferences and seminars	500,000	505000	500,000.00
Sub-Total Irrigation recurrent	*900,000*	*1,175,000*	*1,525,000.00*
Total Recurrent; Water & Irrigation	***7,840,000.00***	***6,469,000.00***	***4,081,527.00***
Development; Water & Irrigation	*149,000,000.00*	*104,200,000.00*	*224,000,000.00*
Total Program: Water and Irrigation	**156,509,000.00**	**110,509,000.00**	**228,081,527.00**

PUBLIC SERVICE ADMINISTRATION & INFORMATION TECHNOLOGY PROGRAMME BASED BUDGET (P.B.B) 2026/2027

Part A. Vision

To be effective and efficient in management and coordination of human resource.

Part B. Mission

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

Part C. Performance Overview and Rationale for Programme Funding

Mandate

To manage human resource and create an enabling environment for transforming public service delivery.

Expenditure trends –Actual expenditure against budget for the period 2025/2026

Actual Budget	Ksh.	1,414,173,110.00
Expenditure	Ksh.	1,018,520,474.00
Balance	Ksh.	390,484,686.00

Departmental Performance Review

In the financial year 2025/2026, the department undertook the following activities:

i. Held Five (5) County Human Resource Advisory meetings, deliberated and recommended various HR issues to the Board.
ii. Implemented all decisions made by the County Public Service Board.
iii. Processed and paid salaries for all eligible employees.
iv. Coordinated development of annual work plans for all the departments and performance contracts for ten (10) County Executive Committee Members, fifteen (15) Chief Officers and sixteen (16) Directors.
v. Received and evaluated appraisal forms for all employees for the financial year 2023/2024.
vi. Approved short courses, long courses and group trainings for twenty-Eight (28) employees.
vii. Sponsored Twenty -Four (24) officers for short courses
viii. Placed four hundred and nighteen (419) attachees on industrial attachment.

ix. Procured and placed all employees on Comprehensive medical insurance, Work Injury Benefit Insurance, Group Personal Accident and Group Life Insurance covers.
x. Offered 84 internship opportunities to fresh graduates.

Constraints and challenges in budget implementation

The department however faced the following challenges in budget implementation:

i. Untimely disbursement of funds.
ii. Inadequate office space and equipment.
iii. Inadequate file storage space.
iv. Inadequate funds for implementation of programmes/projects.
v. Lack of funding for the planned programmes.
vi. Aging workforce.
vii. PE budget that has exceeded the 35% threshold.

Major services/outputs

The department intends to undertake the following programs in the FY 2026/2027:

Programme	Sub- program	Out put	Activities
Administration, Planning and Support Services	Administration Services	• Effective and responsive management and administration services • Conducive work environment with adequate tools and equipment	• Validate the service charter and sensitize employees • Conduct a work environment survey • Conduct employee satisfaction survey • Procure adequate office tools and ICT equipment • Procure office furniture
	Personnel Services	• Adequate and highly skilled personnel	• Recruit 5 new staff • Train 40 members of staff.
		• Effective Record Management	• Acquire fire proof, modern bulk filing shelves • Develop document retention schedule • Digitize 75% of the existing records
		• Automation of Human Resource Services	• Operationalize all HR functions in HRMIS • Train employees on HRMIS
		• Internship programmes	• Offer 250 internship opportunities to fresh graduates

Government Advisory Services	Human Resource Policy Development and Liaison	• Efficient and effective management of Human Resource	• Develop 2 Human Resource Policies. (Welfare and Reward and Sanction policies) • Validate Welfare and Reward and Sanction policies
Leadership and Coordination of DA's	Strategic Human Resource Management	• Aligned Human Resource function with the overall county strategy	• Develop a Strategic Human Resource Plan • Sensitize employees on Strategic Human Resource Plan
	Human Resource Management and Development	• Attraction and Retention of qualified and skilled employees	• Prepare PE Budget • Pay monthly salaries on time • Organize and Hold monthly County Human Resource Advisory Committee meetings • Implement CPSB and other relevant HR Policies and Decisions
		• Highly trained and competent employees	• Organize and conduct training programs in the following areas: i. Senior Management Course ii. Supervisory Skills iii. Strategic Leadership and Development Program (SLDP) iv. Training of Trainers (TOT) v. Pre-Retirement vi. Induction vii. Training for Drivers viii. Training for Support Staff ix. Employee Education Programme x. Team building xi. HRMIS xii. Sensitization on pension schemes xiii. Diploma and Postgraduate Programs. • Update skills inventory • Conduct Training Needs Assessment
		• Harmonious industrial relations	• Implement CBA's • Train employees on industrial relations matters
		• Improved staff welfare	• Develop a welfare policy

			• Procure and place all employees under medical, GPA, WIBA and Group Life Insurance schemes • Process employees' benefits • Sensitize employees on occupational Safety and Health and welfare policies • Procure Occupational Health and Safety equipment • Coordinate retirees party
	Performance Management	• Institutionalize results-based performance	• Develop a reward and sanction policy • Prepare quarterly and annual performance reports • Train employees on performance management • Coordinate development of annual work plans and performance contracts • Evaluate 2024/2025 annual Performance Appraisal

Part D: Strategic Objectives

PROGAM TITLE	OBJECTIVE
Programme 1: Administration, Planning and Support Services	To ensure effective and efficient service delivery
Programme 2: Government Advisory Services	To Develop and implement best Human Resource policies
Programme 3: Leadership and Coordination of DAs	To ensure the County Departments work towards achievement of organizational goals

Part E: Summary of Expenditure by Programmes, 2024/25 – 2027/28

Programme	Actual 2025/26	Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Administration, Planning and	189,110,000.00	36,750,000.00	38,130,000.00	48,130,000.00

Support Services				
Government Advisory Services	4,000,000.00	1,000,000.00	3,000,000.00	5,000,000.00
Leadership and Coordination of DAs	1,190,530,280.52	1,003,761,555.00	1,256,530,280.62	1,256,530,280.62
Total	**1,383,640,280.52**	**1,041,511,555.00**	**1,297,660,280.62**	**1,309,660,280.62**

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

Administration, Planning and Support Services (Administration and Personnel Services)

Expenditure classification		**Actual**	**Estimates**	**Projected Estimates**	
		2025/26	**2026/27**	**2027/28**	**2028/29**
Current Expenditure					
Compensation to Employees	Salaries	0	0	0	0
Use of goods and services	Validate the service charter and sensitize employees	155,000	0	0	0
	Conduct a work environment survey	0	0	0	0
	Conduct employee satisfaction survey	0	0	0	0
	Recruit 5 new employees	0	0	0	0
	Acquire fire proof, mobile filing shelves	0	0	0	0
	Develop document retention schedule	0	0	0	0
	Digitize existing records	0	0	1,000,000	0
	Local travel and related expenses	2,000,000	500,000	3,000,000	3,000,000
	Train employees on Human Resource Management Information System	0	0	5,000,000	5,000,000

	Procure Office Tools/ equipments	620,000	300,000	5,000,000	
	General office Supplies	0	500,000	3,000,000	3,000,000
	Internship program	0	0	35,000,000	40,000,000
	Stationery	1,050,000	300,000	2,000,000	2,000,000
	Fuel and oil	1,860,000	500,000	1,000,000	1,000,000
	Subscription to professional bodies	62,000	200,000	120,000	130,000
	Hospitality	682,000	200,000	1,000,000	1,000,000
	Pending Bills	2,000,000	500,000	0	0
	Christmas Holiday Gifts	10,000,000	33,000,000	20,000,000	25,000,000
Maintenance expenses	Routine maintenance of assets	620,000	250,000	1,000,000	1,000,000
	Routine maintenance (Motor Vehicles)	0	500,000		
Development expenditure		0	0	0	0
Total Expenditure		**19,049,000.00**	**36,750,000.00**	**77,120,000.00**	**81,130,000.00**

1. **Government Advisory Services (Human Resource Policy Development and Liaison)**

Expenditure classification		**Actual**	**Estimates**	**Projected Estimates**	
		2025/26	**2026/27**	**2027/28**	**2025/26**
Current Expenditure					
Compensation to Employees	Salaries	0	0	0	0
Use of goods and services	Develop 2 Human Resource Policies	930,000	0	1,000,000	1,000,000
	Consultancy Services	930,000	500,000	2,500,000	3,000,000
	Local travel and related expenses	0	500,000	1,000,000	1,000,000
	Stationery	0	0	0	0
	Fuel and oil	0	0	0	0
Maintenance expenses	Routine maintenance	0	0	0	0
Capital Expenditure		0	0	0	0

Total Expenditure		1,860,000.00	1,000,000.00	4,500,000.00	5,000,000.00

2. **Leadership and Coordination of DA's (Organizational structures development, Strategic Human Resource Management, Human Resource Management and Development, Performance Management)**

Expenditure Classification		Actual	Estimates	Projected Estimates	
		2025/26	2026/27	2027/28	2025/26
Current Expenditure					
Compensation to Employees	Salaries	759,772,478	607,686,055.00	797,530,280.62	800,530,280.62
	Gratuity & Gratuity Arrears (Lapfund, Laptrust)	12,400, 000	236,000,000	200,000,000	20,000,000
Use of goods and services	Strategic Human Resource Plan	0	0	0	0
	Local travel and related expenses	1,100,000	0	3,000,000	3,000,000
	Boards, Conferences and Seminars (CHRAC and other meetings)	930,000	500,000	3,000,000	3,000,000
	Organize and conduct training programs in the following areas: i. Senior Management Course ii. Supervisory Skills iii. Strategic Leadership and Development Program (SLDP)	8,000,000	500,000	40,000,000	50,000,000

	iv. Training of Trainers (TOT) v. Pre-Retirement vi. Induction vii. Training for Drivers viii. Training for Support Staff ix. Employee Education Programme x. Team building xi. GHRIS and UHR xii. Sensitization on pension schemes xiii. Diploma and Postgraduate Programs Update skills inventory Conduct Training Needs Assessment				
	Employee Medical insurance Scheme	131,500,000	145,000,000	250,000,000	270,000,000
	GPA Cover, Group Life Insurance and Work Injury Benefit Insurance (WIBA)	73,411,000	5,000,000	100,000,000	100,000,000
	Employee Benevolent Fund	2,480,000	3,000,000	3,500,000	4,000,000

	Employee Last Expense	0	5,000,000		
	Staff Identification Tags	310,000	325,500	0	0
	Retirees Party	310,000	0	1,000,000	1,000,000
	Develop and implement annual performance contracts Prepare quarterly and annual performance reports Train staff on performance management	620,000	0	2,000,000	2,000,000
	Stationery	0	0	1,000,000	1,000,000
	Fuel and oil	0	500,000	1,000,000	1,000,000
Maintenance expenses	Routine maintenance of assets	0	250,000	1,000,000	1,000,000
Development expenditure		0	0	0	0
Total Expenditure		**978,433,478.00**	**1,003,761,555.00**	**1,223,030,280.62**	**1,256,530,280.62**

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

Delivery Unit	Staff Details		Staff Establishment in FY 2024/25		Expenditure Estimates			
	Position	**Job Group**	**Authorized**	**In Post**	**Actual 2025/26**	**2026/27**	**2027/28**	**2025/26**
	County Executive	8	1	1		607,686,055.00	797,530,280.62	800,530,280.62

Human Resource Management and Administration	Committee Member				759,772, 478			
	Chief Officer	S	1	1				
	Director Human Resource Management	R	2	2				
	Deputy Director Human Resource Management	Q	4	1				
	Senior Establishment Officer	M	0	1				
	Chief Human Resource Management and Development Officer	M	7	4				
	Senior Human Resource Management and Development Officer	L	8	6				
	Human Resource Management and Development Officer II/I	J/K	10	4				
	Senior Human Resource Management Assistant	L	3	3				
	ICT Officer	K	0	1				
	Human Resource Management Assistant III/II	H/J	5	2				
	Records Management Assistant III/II	H/J	5	2				

	Chief Office Administrator	M		2				
	Senior Office Administrator	L	1	1				
	Principal Clerical Officer	K		1				
	Clerical Officer	F/G/H	10	2				
	Support Staff	D/E/F/G	5	2				

Part H:Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2026/27

Delivery Unit	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Actual 2025/26**	**Target 2026/27**	**Target 2027/28**	**Target 2028/29**
Programme 1: Administration, Planning and Support Services Outcome: Enhanced stakeholders' satisfaction						
Human Resource Management and Administration	Effective and responsive management and administration services	• Reduced number of complaints • Number of people served • Number of issues responded to	Draft service charter	Validate the service charter and sensitize employees	Implement service charter	Implement service charter
	Conducive work environment with adequate tools and equipment	• Improved employee satisfaction • Improved customer satisfaction • Improved work environment	-	• Conduct employee satisfaction survey • Conduct a work environment survey • Procure ICT equipment	-	-

		• Number of tools and equipment procured		• Procure office furniture		
	Adequate and highly skilled personnel	• Number of personnel recruited • Number of officers trained in Human Resource department	Trained 25 HR officers	• Recruit 5 new staff • Train 40 members of staff	• Recruit 5 new staff Train 45 members of staff	• Recruit 5 new staff Train 50 members of staff
	Effective Record Management	• Organized Human Resource registry	-	• Acquire fire proof, modern bulk filing shelves • Develop Document retention schedule • Digitize 75% of the existing records	• Digitize 25% of the existing records • Train records management staff	• Train records management staff
	Automation of Human Resource Services	• A Human Resource Management Information System	Trained 1,753 employees on Human Resource Management Information System	• Operation all HR functions in HRMIS • Train employees on HRMIS	• Train employees on HRMIS	• Train employees on HRMIS
	Internship programmes	• Number of internship opportunities to fresh graduates	Offered 237 internship opportunities	• Offer 250 Internship opportunities	• Offer 250 Internship opportunities	• Offer 250 Internship opportunities
Programme 2: Government Advisory Services **Outcome: Efficient and effective Human Resource Service Delivery**						
Human Resource Management and Administration	Efficient and effective management of Human Resource.	• Number of policies developed and implemented	Developed draft Performance Management, Training and Development, Occupational Safety and Health and Records	• Develop 2 Human Resource Policies	• Develop 2 Human Resource Policies	• Develop 2 Human Resource Policies

			management policies			
Programme 3: Leadership and Coordination of DAs **Outcome: Appropriate and optimally staffed departmental organizational structures**						
Human Resource Management and Development	Aligned Human Resource function with the overall county strategy	• A Strategic human Resource Plan	Draft Strategic HR Plan	• Develop a strategic Human Resource Plan • Sensitize employees on strategic human resource plan	Implement the plan	Implement the plan
	Attraction and retention of qualified and skilled employees	• Adequate and qualified employees • Increased efficiency and effectiveness in service delivery	Paid all eligible employees' salaries	• Prepare PE Budget • Pay monthly salaries on time	• Pay 100% employees' salaries on time	• Pay 100% employees' salaries on time
			Held 6 CHRAC meetings	• Organize and Hold monthly County Human Resource Advisory Committee meetings • Implement CPSB and other relevant HR Policies and Decisions	• Hold 12 CHRAC meetings • Implement all the CPSB decisions	• Hold 12 CHRAC meetings • Implement all the CPSB decisions
	Highly trained and competent employees	• Increased skills among the employees	Trained 1,965 employees	• Organize and conduct training programs for all employees • Update skills inventory • Conduct TNA	• Organize and conduct training programs for all employee • Update skills inventory	• Organize and conduct training programs for all employee • Update skills inventory

	Harmonious industrial relations	• Reduced industrial unrest	-	• Sensitize employees on industrial relation matters	• Sensitize employees on industrial relation matters	• Sensitize employees on industrial relation matters
	Improved staff welfare	• Staff Welfare policy	-	• Develop a welfare policy	• Implement the policy	• Implement the policy
		• Medical, GPA, WIBA and Group Life Insurance Covers	Medical, GPA, WIBA and Group Life Insurance Covers procured	• Procure and place all employees under medical, GPA, • WIBA and Group Life Insurance schemes	• Procure and place all employees under medical, GPA, WIBA and Group Life Insurance schemes	• Procure and place all employees under medical, GPA, WIBA and Group Life Insurance schemes
		• Improved employee safety and health	Draft Occupational Safety and Health policy	• Validate OSH policy • Sensitize employees on occupation al Safety and Health policy	• Implement the policy	• Implement the policy
		• Number of welfare cases processed	Processed all the claimed benefits	• Process employees' benefits	• Process employees' benefits	• Process employees' benefits
Performance Management	Institutionalize results-based performance	• Performance management policy	Draft Performance Management policy	• Sensitize employees Performance Management policy	• Implement the policy	• Implement the policy
		• Reward and sanction policy	-	• Develop a reward and sanction policy	• Implement the policy	• Implement the policy
		• Annual Performance contracts	Signed annual performance contracts	• Coordinate development of annual performance contracts	• Coordinate development of annual performance contracts	• Coordinate development of annual performance contracts
		• Annual work plans	Signed departmental and individual work plans	• Coordinate development of departmental and	• Coordinate development of departmental and	• Coordinate development of departmental and

				individual work plans	individual work plans	individual work plans
		• Number of employees trained	Trained CECs, COs and Directors on performance contracts	• Train all employee on performance management	• Train all employee on performance management	• Train all employee on performance management
		• Number of employees rewarded/ sanctioned	Evaluated 2023/2024 performance appraisal	• Evaluate 2024/2025 annual Performance Appraisal	• Evaluate 2025/2026 annual Performance Appraisal	• Evaluate 2026/207 annual Performance Appraisal

MURANG'A COUNTY GOVERNMENT- EXECUTIVE							
		Projected estimates for personnel emoluments for the financial year 2026/2027.					
	S no	**Job Group**	**No in Post**	**Gross salary per Job group**	**Proposed No. for vacant posts**	**Salary for Vacant post to be filled with the year**	**Total for each Job Group**
	1	5	1	12,654,800.00	**0**	**0**	12,654,800.00
	2	6	1	8,776,427.84	**0**	**0**	8,776,427.84
	3	8	15	68,031,196.67	**0**	**0**	68,031,196.67
	4	9	1	2,869,517.44	**0**	**0**	2,869,517.44
	5	A	30	18,080,743.20	**0**	**0**	18,080,743.20
	6	B	12	7,688,688.00	**0**	**0**	7,688,688.00

	7	C	35	176,420,803.84	**0**	**0**	176,420,803.84
	8	D	128	54,360,507.20	**0**	**0**	54,360,507.20
	9	E	25	15,334,336.40	**0**	**0**	15,334,336.40
	10	F	25	13,135,951.60	**0**	**0**	13,135,951.60
	11	G	1078	451,685,984.08	**0**	**0**	451,685,984.08
	12	H	364	329,874,425.12	**0**	**0**	329,874,425.12
	13	J	360	374,268,748.46	**0**	**0**	374,268,748.46
	14	K	534	649,297,355.04	**0**	**0**	649,297,355.04
	15	L	403	557,157,806.40	**0**	**0**	557,157,806.40
	16	M	316	521,583,874.08	**0**	**0**	521,583,874.08
	17	N	124	252,436,471.68	**0**	**0**	252,436,471.68
	18	P	134	368,046,828.80	**0**	**0**	368,046,828.80
	19	Q	60	207,378,000.00	**0**	**0**	207,378,000.00
	20	R	28	83,018,731.92	**0**	**0**	83,018,731.92

	21	S	26	100,657,225.76	**0**	**0**	100,657,225.76
	22	T	3	16,156,431.36	**0**	**0**	16,156,431.36
		Totals	**3703**	**4,288,914,854.90**	**0**		**4,288,914,854.90**
		NOTES:					
		Item			**Inpost**		
	2	Provision For Employer Pension Contribution (Based on Current FY Figures)			1492		177,053,606.40
	3	Provision For Employer NSSF Contribution (Based on Current FY Figures)			5061		45,995,040.00
	4	Provision For Employer Housing Levy Contribution			5061		63,886,707.65
	5	Provision For Employer Gratuity Contribution (1 Yr)			403		86,448,137.76
		SUB-TOTAL					**373,383,491.81**
				GRAND TOTAL			**4,662,298,346.71**

DEVOLUTION AND EXTERNAL LINKAGES DEPARTMENT PROGRAMME BASED BUDGETS (PBB)

Part A. Vision

Empowered communities addressing their unique needs and priorities

Part B. Mission

To foster development at the grassroots level and empower communities to participate in the County's development agenda

Part C. Performance Overview and Rationale for Programme Funding

This section is supposed to be a review of MTEF budgets for period 2025 – 2026/ and should briefly discuss the following:

Department mandate

The mandate includes overseeing service delivery at the grassroots, fostering public participation, enhancing civic education, and building external relationships with development partners, investors, and other counties

departmental Performance Review including major achievements for the period 2025-2026;

During the duration under review, the Department of Devolution and External Linkages made significant progress in laying the foundation for effective coordination of devolution, public participation, and intergovernmental relations within Murang'a County. Despite being a newly created department, it successfully initiated key programmes aimed at strengthening citizen engagement, enhancing institutional capacity, and promoting the use of technology in governance.

One of the department's key achievements was the successful coordination of the MyMurang'a Mobile Application sensitization and launch. The initiative introduced a digital platform designed to enhance communication between the County Government and residents, improve access to county information and services, and promote greater citizen participation in governance through technology.

The department also coordinated Gender and Gender Responsive Management (GRM) training for 35 officers, equipping county staff with the knowledge and skills required to mainstream gender considerations into planning, budgeting, service delivery, and decision-making processes. This capacity-building initiative contributes to the County Government's commitment to promoting gender equality and inclusive development.

Constraints and challenges in budget implementation and how they are being addressed;

During the financial year there was lack of funds for project implementation in Devolution Department there were not able to achieve the targets set at the beginning of the year

Major services/outputs to be provided in MTEF period 2026/27– 2028/29 (the context within which the budget is required)

Improved public financial management systems

Part D: Strategic Objectives

(In this part, list all the programmes and their strategic objectives. Each programme to have only one strategic objective/outcome) and must be linked with CIDP

programme	**objective**
KDSP	To strengthen County Government performance in financial management, coordination and resource accountability

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

Programme	**Actual 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Programme 1: KDSP				
SP 1.1: General Administration and Planning	82,820,049	470,012,043	493,512,645	518,188,277
Total Expenditure of Programme 1				
Total Expenditure of Vote -------				

Part F. Summary of Expenditure by Vote and Economic Classification 27 (KShs. Million)

Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Current Expenditure				
General Administration and Planning	82,820,049	117,512,043	123,387,645	129,557,027
Capital Expenditure				
General Administration and Planning	-	352,500,000	370,125,000	388,631,250
Total Expenditure of Vote ……	82,820,049	470,012,043	493,512,645	518,188,277

Part G. Summary of Expenditure by Programme, Sub-Programme and Economic Classification28 (KShs. Million)

Expenditure Classification	Actual 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1: KDSP				
Current Expenditure				
Compensation to Employees	-	6,622,043	6,953,145	7,300,802
Use of goods and services	7,316,460	23,390,000	24,559,500	25,787,475
Current Transfers Govt. Agencies	75,503,589	87,500,000	91,875,000	96,468,750
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies	-	352,500,000	370,125,000	388,631,250
Other Development				
Total Expenditure	82,820,049	470,012,043	493,512,645	518,188,277

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

DELIVERY UNIT[29]	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2026/27		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2025/26	2026/27	2027/28	2028/29

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

Programme	Delivery Unit`	Key Outputs (KO)	Key Performance Indicators (KPIs)	Actual 2025/26 (Baseline)	Actual 2026/27	Target 2027/28	Target 2028/29
Name of Programme: KDSP **Outcome:** Strengthened County Government performance in financial management, coordination, and resource accountability.							
SP1.1 General Administration and Planning	Devolution	Improved public financial management systems	Number of public financial management reforms implemented				

KANGARI MUNICIPALITY PROGRAMME BASED BUDGET (P.B.B) 2026/2027

Part A. Vision

A people centered Local Authority with residents enjoying life in a safe, secure and comfortable environment

Part B. Mission

To create a safe and secure local authority that is investment friendly and infilled with green spaces, vibrant commercial activities, and agro-based industrial zones

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

During the period under review, Kangari Municipality continued to strengthen institutional governance and administrative capacity under the General Administration, Planning and Support Services Programme. The Municipality successfully convened all four planned public participation forums, promoting stakeholder engagement and ensuring that residents participated in key municipal planning and development processes. All twenty Municipal Board meetings were held as scheduled, providing effective oversight, policy direction, and governance for municipal operations.

The Municipality also made significant progress in improving its administrative infrastructure through the construction of the Kangari Municipal Administration Block. The project progressed during the reporting period and is expected to provide a conducive working environment for municipal staff and enhance the efficiency of service delivery upon completion. In addition, all municipal staff were successfully remunerated throughout the reporting period, ensuring uninterrupted implementation of municipal programmes and services.

Under Financial Management and Reporting, the Municipality achieved its reporting obligations by preparing all four quarterly financial reports together with the corresponding quarterly non-financial performance reports. This strengthened financial accountability, performance monitoring, and compliance with public financial management and reporting requirements, while providing timely information to support evidence-based planning and decision-making.

Priorities and Strategies for the MTEF Period 2026/27 – 2028/29

Sub Programme	**Strategies/Projects**
Programme 1: General administration and Planning	
Administration & Planning	- Establishment of Grievance Redress Mechanism Framework - Construction of administration block - Procure adequate protective gears including litter bins, PPEs, boots and other gears
Kenya Urban Support Program (KUSP) UIG	- Capacity build/train staff - Formulation of Municipal Integrated Development Plan (IDeP) 2024-2028

	- Formulation of Municipal Annual Strategic Plan 2024/2025 - Procurement of protective gears (litter bins, PPEs, boots and other gears) - Formulation of waste management policy - Procurement of requisite ICT infrastructure
Public Participation	- Convene quarterly public participation fora - Capacity build stakeholders on waste management - Convene workshops/ meetings
Boards, Conferences and Committees	- Convene quarterly board meetings - Develop Private Sector Engagement framework - Fast track Formulation and approval of waste management policy - Institutionalize public participation on strategic planning and budget process
Programme 2: Administration and Support	
Infrastructure Improvement	- Construct municipal administration block - Furnish municipal administration block - Procure ICT equipment and other accessories

Part D: Programme Objectives/Overall Outcome

Programmes	Objectives/Outcomes
6. General administration, Planning	v. Convene quarterly public participation fora vi. Convene quarterly board meetings vii. Institutionalized Grievance Redress Mechanism viii. Technical staff engaged in the various sections within the Municipality ix. Adequate office space and infrastructure x. Institutionalized framework for monitoring and evaluation, data dissemination and feedback xi. Adequate protective gears (litter bins, PPEs, boots and other gears) xii. Capacity build/train staff xiii. Finalize Municipal Integrated Development Plan (IDeP) 2024-2028 xiv. Formulate Municipal Annual Strategic Plan 2025/2026 xv. Develop Private Sector Engagement framework xvi. Fast track Formulation and approval of waste management policy
7. Urban Development	iv. Improve municipal administration block through cabro-paving, construction of perimeter wall v. Furnish municipal administration block vi. Procure ICT equipment and other accessories vii. Enhance water testing for public health hygiene

Part E: Summary of Expenditure by Programmes, 2026/2027– 2028/2029 (Kshs.)

Expenditure Classification	**Budget Estimates 2025/2026**	**Proposed Budget 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Programme 1: Administration and Support				
Total Expenditure	**23,800,000**	**26,832,490**	**28,174,115**	**29,582,820**
Sub-Programme 1.1: General Administration and Planning	23,800,000	26,832,490	28,174,115	29,582,820
Programme 2: Urban Management				
Total Expenditure	**750,000**	**850,000**	**892,500**	**937,125**
Sub-Programme 2.1: Solid Waste Management	550,000	650,000	682,500	716,625
Sub-Programme 2.2: Public Health Services	200,000	200,000	210,000	220,500
Programme 3: Urban Development				
Total Expenditure	**1,500,000**	**1,700,000**	**1,785,000**	**1,874,250**
Sub-Programme 3.1: Infrastructure Improvement	**-**	**10,500,000**	**11,025,000**	**11,576,250**
Sub-Programme 3.1: Urban Development	1,500,000	1,700,000	1,785,000	1,874,250

Part F. Summary of Expenditure by Vote and Economic Classification[30] (KShs.)

Expenditure Classification	Budget Estimates 2025/2026	Proposed Budget 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
Current Expenditure	**26,050,000**	**29,382,490**	**30,851,615**	**32,394,195**
Compensation to Employees	18,300,000	22,832,490	23,974,115	25,172,820
Use of goods and services	7,750,000	6,550,000	6,877,500	7,221,375
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**10,500,000**	**10,500,000**	**11,025,000**	**11,576,250**
Acquisition of Non-Financial Assets	10,500,000	10,500,000	11,025,000	11,576,250
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure of Vote ()	**36,550,000**	**39,882,490**	**41,876,615**	**43,970,445**

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

Programme 1: Administration and Support				
Current Expenditure	**23,800,000**	**26,832,490**	**28,174,115**	**29,582,820**
Compensation to Employees	18,000,000	22,532,490	23,659,115	24,842,070
Use of goods and services	5,800,000	4,300,000	4,515,000	4,740,750
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**23,800,000**	**26,832,490**	**28,174,115**	**29,582,820**
Sub-Programme 1.1: General Administration and Planning				
Current Expenditure	**23,800,000**	**26,832,490**	**28,174,115**	**29,582,820**
Compensation to Employees	18,000,000	22,532,490	23,659,115	24,842,070

Use of goods and services	5,800,000	4,300,000	4,515,000	4,740,750
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**23,800,000**	**26,832,490**	**28,174,115**	**29,582,820**
Programme 2: Urban Management				
Current Expenditure	**750,000**	**850,000**	**892,500**	**937,125**
Compensation to Employees	300,000	300,000	315,000	330,750
Use of goods and services	450,000	550,000	577,500	606,375
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-

Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**750,000**	**850,000**	**892,500**	**937,125**
Sub-Programme 2.1: Solid waste Management				
Current Expenditure	**550,000**	**650,000**	**682,500**	**716,625**
Compensation to Employees	300,000	300,000	315,000	330,750
Use of goods and services	250,000	350,000	367,500	385,875
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**550,000**	**650,000**	**682,500**	**716,625**
Sub-Programme 2.2: Public Health Services				
Current Expenditure	**200,000**	**200,000**	**210,000**	**220,500**

Compensation to Employees			-	-
Use of goods and services	200,000	200,000	210,000	220,500
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**200,000**	**200,000**	**210,000**	**220,500**
Programme 3:Urban Development				
Current Expenditure	**1,500,000**	**1,700,000**	**1,785,000**	**1,874,250**
Compensation to Employees	-	-	-	-
Use of goods and services	1,500,000	1,700,000	1,785,000	1,874,250
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	10,500,000	10500000	11025000	11576250

Acquisition of Non-Financial Assets	10,500,000	10,500,000	11,025,000	11,576,250
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**12,000,000**	**12,200,000**	**12,810,000**	**13,450,500**
Sub-Programme 3.1: Infrastructure Improvement				
Current Expenditure	**-**	**-**	**-**	**-**
Compensation to Employees			-	-
Use of goods and services			-	-
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**10,500,000**	**11,025,000**	**11,576,250**
Acquisition of Non-Financial Assets		10,500,000	11,025,000	11,576,250
Capital Transfers to Govt. Agencies			-	-
Other Development			**-**	**-**
Total Expenditure	**-**	**10,500,000**	**11,025,000**	**11,576,250**
Sub-Programme 3.2: Urban Development				
Current Expenditure	**1,500,000**	**1,700,000**	**1,785,000**	**1,874,250**

Compensation to Employees			-	-
Use of goods and services	1,500,000	1,700,000	1,785,000	1,874,250
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**10,500,000**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	10,500,000		-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			**-**	**-**
Total Expenditure	**12,000,000**	**1,700,000**	**1,785,000**	**1,874,250**

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

Delivery Unit[31]	Staff Details		Staff Establishment in FY 2024/2025	
	Position Title	Job Group	Authorized	In Position
Municipality	Municipal Manager	Q		
	Municipal Administrator	Q		
	Municipal Marketing and branding Officers	K/L/M/N		
	Municipal Legal Counsel	M/N/P/Q		
	Municipal Economist	P/Q		
	Economist II/I/Senior/Principal	K/L/M/N		
	Municipal Procurement Officer	N/P		
	Procurement/ Supply Chain Officers	L/M		
	Supply Chain Officers	J/K		
	Municipal Auditor	L/M/N		
	Auditors	J/K		
	Municipal Enforcement Officers	J/K		
	Municipal HRM and Development Officer	M/N		
	HRM II/I/Snr HRM	J/K/L		
	Administration Assistants	H/J/K		
	Municipal Finance Officer	P/Q		
	Finance Officers	K/L/M/N		
	Municipal Trade and Investment Officer	K/L/M		
	Municipal Accountant (Chief/Principal Accountant)	M/N		
	Accountant II/III/ Snr	J/K/L		
	Revenue Co-coordinator	N		
	Senior/Chief Revenue Officer	L/M		
	Revenue Officers III/II/I	H/J/K		
	Revenue Clerks	F/G/H		

	Municipal ICT, Vocational training and Education Officer	K/L3M/N			

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2024/25- 2026/27

Programme	**Delivery Unit**	**Key Outputs (KO)**	**Key Performance Indicators (KPIs)**	**Baseline (2025/2026)**	**Target (20262**
Programme 1: General Administration and Planning **Outcome:** Strengthened institutional systems					
Sub-Programme 1.1: Administration and Support	Kangari Municipality	Public Fora convened	No. of public for a convened	4	4
		Board meetings convened	No. of Board meetings	20	20
		Use of goods and services	No. of assorted office Equipment/services procured	LS	LS
		Renumerated Staff	No. of staff in the payroll system		
		Quarterly Financial and non-financial reports	No. of quarterly financial reports prepared	4	4
		Operationalization of Municipality By- laws	Implementation reports of Municipality By-laws	4	4
		Trained staff	No. of staff trained disaggregated by section and gender	10	10
		Twinning/Exchange programme/ Peer Learning	No. of twinning, exchange programmes/ peer learning	1	1
Programme 2:Urban Management:					
Outcome: Quality urban institutional and infrastructure services					
Sub Programme 2.1 Solid waste Management		Litter bins procured	No. of litter bins procured		
		PPEs procured	No of PPEs Procured		500
		Boots and other gears procured	No. of boots/gears procured		100
		Skip truck with skip purchased	No. of skip trucks with skip procured		
Sub-programme 202 Public Health Services		Trained public health officers	No. of PHOs trained		
Programme 3:Urban Development					
Outcome : Quality urban institutional and infrastructure services					

Sub Programme 3.1 Infrastructure Improvement		Constructed urban bitumen standard roads/ streets	Kms of bitumen/cabro-standard roads	1	1
		Constructed drainage systems	Kms of drainage system maintained	1	1
		Constructed NMTs	Kms of bitumen/cabro-standard NMT	1	1
Sub-programme 3.2 :Urban Development		Maintained Municipal social halls	No. of social halls maintained	0	1
		markets constructed	No. of markets constructed	1	1

KENOL MUNICIPALITY PROGRAMME BASED BUDGET (P.B.B) 2026/2027

Part A. Vision

A commercially vibrant municipality providing safe environment for sustainable development

Part B. Mission

To transform the Municipality into an efficient corridor that is infilled with green spaces, vibrant commercial activities, and agro-based industrial zones featuring operational and socially integrated neighbourhoods

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

During the period under review, Kenol Municipality made considerable progress in strengthening institutional governance, strategic planning, and municipal administration. Under the General Administration, Planning and Support Services Programme, the Municipality successfully convened all four planned quarterly public participation forums, providing residents and stakeholders with opportunities to contribute to municipal planning and development initiatives. All twenty Municipal Board meetings were held as scheduled, facilitating effective governance, oversight, and decision-making. Construction of the Kenol Municipal Administration Block progressed during the reporting period and remained ongoing, with substantial progress made towards completion. In addition, all municipal staff were remunerated as planned, ensuring continuity in service delivery and implementation of municipal programmes.

Under Financial Management and Performance Management, the Municipality successfully prepared all four quarterly financial reports together with the corresponding quarterly non-financial performance reports, thereby enhancing accountability, transparency, and performance monitoring. Although the operationalization of the Municipal By-laws had been planned, no implementation was recorded during the reporting period.

In the area of Policy Formulation, Planning and Reporting, the Municipality successfully reviewed the A2 Corridor Integrated Strategic Urban Development Plan (ISUDP) 2019–2029, providing an updated strategic framework to guide sustainable urban growth and infrastructure development. The Municipality also prepared the Annual Strategic Plan for FY 2026/2027 and the Annual Investment Plan for FY 2026/2027, ensuring that municipal priorities and resource allocation remained aligned with the Municipality's development agenda.

Under the Works, Infrastructure, Housing and Urban Planning Programme, activities relating to the maintenance of urban bitumen standard roads, drainage systems, and cabro walkways had been planned. However, no physical achievements were recorded during the reporting period under this programme.

Implementation of projects under the Kenya Urban Support Programme (KUSP) continued to focus on preparing the Municipality for large-scale infrastructure investments. While no physical infrastructure works were recorded under the Urban Development Grant (UDG) during the reporting period, preparatory activities remained ongoing for proposed road upgrading, drainage improvement, pedestrian walkways, and installation of solar-powered floodlights.

Under the Urban Institutional Grant (UIG), the Municipality successfully reviewed the Kenol Municipality Integrated Development Plan (2023–2027), providing an updated planning framework to guide future urban development and investment priorities. Preparatory activities for the KUSP II APA II projects, including feasibility studies, Environmental and Social Impact Assessment (ESIA), NEMA certification, engineering designs, and board and staff capacity-building initiatives, were planned but had not been completed during the reporting period. These activities are expected to facilitate implementation of priority infrastructure projects in the subsequent financial year.

PART D: Priorities and Strategies for the MTEF Period 2026/27– 2028/29

Sub Programme	**Strategies/Projects**
Programme 1: General administration, Planning and Support Services	
Administration, Planning &	- Institutionalize Grievance Redress Mechanism - Engage requisite technical staff in respective departments and sections within the Municipality - Provide adequate office space and infrastructure to the technical staff - Prepare and submit for approval requisite municipal policies and plans including Integrated Development Plan (IDeP), Municipal Annual Strategic Plan, and Municipal work plan and budget and other Municipal policy documents - Establish municipal database/fact sheet - Institutionalize framework for managing KUSP II projects - Institutionalize public participation framework
Public Health Support Services	- Enhance inspection and licensing of food establishments - Enforce food safety laws - Sensitize staff on priority disease surveillance areas
Boards, Conferences and Committees	- Convene quarterly board meetings - Convene quarterly public fora - Develop framework for private sector engagement framework - Fast track formulation and approval of waste management policy
Programme 3: Public Works & Infrastructure Development	

Infrastructure Development	- Upgrade town access roads to bitumen/cabro standards - Improve/upgrade town streets and walkways to bitumen/cabro standards - Improve 1 KM of pavements and drainage systems within the town CBD - Renovate Sub county administration block to provide additional offices
Programme 4: Solid waste Management	
Solid waste Management	- Improve/Maintain Municipal dump site at Gikono - Procure adequate litter bins, PPEs, boots and other gears - Designate and manage waste collection points - Establish framework for public-private sector waste management within the municipality - Capacity build stakeholders on waste management
Programme 5: Kenya Urban Support Programme	
Kenya Urban Support Programme - UDG	- Upgrade urban roads to cabro/bitumen standards - Improve drainage systems within the Municipality - Upgrade NMT walkways to bitumen/cabro standards - Procure and install floodlights/streetlights
Kenya Urban Support Programme - UIG	- Formulate urban related policies and Plans o Municipal Urban Integrated Development Plan (IDeP) 2024-2028 o Municipal Annual Strategic Plan 2025/2026 o Waste Management Policy o Private Sector Engagement Framework - Greening of open spaces - Approved SWM Strategy - Update Municipal Asset Register - Convene stakeholder Workshops/Meetings - Prepare and submit for approval ESSIA Report for identified municipality capital projects - Procure waste management safety gears

Part D: Programme Objectives/Overall Outcome

Programmes	**Objectives**
8. General administration, Planning	xvii. To enhance administration and service delivery within the Municipality xviii. To intuitionalism Grievance Redress Mechanism

	xix. To develop framework for Public Private Partnerships xx. To enhance institutionalization and enforcement of OSHA standards xxi. To sustainably manage urban institutional and infrastructure services xxii. To maintain built infrastructure within the Municipality xxiii. To carry out ESSIA and feasibility studies
9. Urban Development	iii. To provide robust infrastructure services for Municipal residents iv. To fast-track approval of Municipal By-laws
10. Solid Waste Management	ii. To sustainably collect, segregate and dump over 90% of the solid waste produced within the Municipality
11. Public Health	iii. To enhance water and food quality iv. To enhance urban sanitation and urban hygiene v. To enhance pest control within the landfills
12. Kenya Urban Support Programme	iv. To strengthen urban institutional frameworks through delivering improved urban infrastructure on an inclusive basis and in ways that enhance economic growth and development v. Enhance urban service infrastructure provision within the municipality vi. To enhance compliance with environment regulatory framework

Part E: Summary of Expenditure by Programmes, 2026/2027– 2028/2029 (KShs.)

Expenditure Classification	**Budget Estimates 2025/2026**	**Proposed Budget 2026 /2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Programme 1: Administration and Support				
Total Expenditure	**23,926,200**	**27,921,329**	**29,317,395**	**30,783,265**
Sub-Programme 1.1: Administration and support	23,926,200	27,921,329	29,317,395	30,783,265
Programme 2: Urban Management				
Total Expenditure	**823,810**	**1,673,810**	**1,757,501**	**1,845,376**

Sub-Programme 2.1: Solid Waste Management	650,000	1,050,000	1,102,500	1,157,625
Sub-Programme 2.2: Public Health Services	173,810	623,810	655,001	687,751
Programme 3: Urban Development				
Total Expenditure	**82,800,000**	**82,000,000**	**86,100,000**	**90,405,000**
Sub-Programme 3.1: Urban Development	82,800,000	82,000,000	86,100,000	90,405,000

Part F. Summary of Expenditure by Vote and Economic Classification [32] (KShs.)

Expenditure Classification	**Budget Estimates 2025/2026**	**Proposed Budget Estimates 2026/2027**	**Projected Estimates**	
			FY 2027/2028	**FY 2028/2029**
Current Expenditure	**26,550,010**	**31,595,139**	**33,174,896**	**34,833,641**
Compensation to Employees	18,350,000	23,271,329	24,434,895	25,656,640
Use of goods and services	8,200,010	8,323,810	8,740,001	9,177,001
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Acquisition of Non-Financial Assets	81,000,000	80,000,000	84,000,000	88,200,000
Capital Transfers to Government Agencies	**-**	**-**	**-**	**-**
Other Development	**-**	**-**	**-**	**-**
Total Expenditure of Vote ()	**107,550,010**	**111,595,139**	**117,174,896**	**123,033,641**

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

Expenditure Classification	Budget Estimates 2025/2026	Proposed Budget Estimates 2026/2027	PROJECTED ESTIMATES	
			FY 2027/2028	FY 2028/2029
Programme 1: Administration and Support				
Current Expenditure	**23,926,200**	**27,921,329**	**29,317,395**	**30,783,265**
Compensation to Employees	18,000,000	22,921,329	24,067,395	25,270,765
Use of goods and services	5,926,200	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**23,926,200**	**27,921,329**	**29,317,395**	**30,783,265**
Sub-Programme 1.1: Administration and support				
Current Expenditure	**23,926,200**	**27,921,329**	**29,317,395**	**30,783,265**
Compensation to Employees	18,000,000	22,921,329	24,067,395	25,270,765
Use of goods and services	5,926,200	5,000,000	5,250,000	5,512,500
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-

Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**23,926,200**	**27,921,329**	**29,317,395**	**30,783,265**
Programme 2: Urban Management				
Current Expenditure	**823,810**	**1,673,810**	**1,757,501**	**1,845,376**
Compensation to Employees	350,000	350,000	367,500	385,875
Use of goods and services	473,810	1,323,810	1,390,001	1,459,501
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**823,810**	**1,673,810**	**1,757,501**	**1,845,376**
Sub-Programme 2.1: Solid Waste Management				
Current Expenditure	**650,000**	**1,050,000**	**1,102,500**	**1,157,625**
Compensation to Employees	350,000	350,000	367,500	385,875
Use of goods and services	300,000	700,000	735,000	771,750
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**650,000**	**1,050,000**	**1,102,500**	**1,157,625**
Sub-Programme 2.2: Public Health Services				
Current Expenditure	**173,810**	**623,810**	**655,001**	**687,751**

Compensation to Employees			-	-
Use of goods and services	173,810	623,810	655,001	687,751
Current Transfers Govt. Agencies			-	-
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**173,810**	**623,810**	**655,001**	**687,751**
Programme 3:Urban Development				
Current Expenditure	**1,800,000**	**2,000,000**	**2,100,000**	**2,205,000**
Compensation to Employees	-	-	-	-
Use of goods and services	1,800,000	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Acquisition of Non-Financial Assets	81,000,000	80,000,000	84,000,000	88,200,000
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**82,800,000**	**82,000,000**	**86,100,000**	**90,405,000**
Sub-Programme 3.1: Urban Development				
Current Expenditure	**1,800,000**	**2,000,000**	**2,100,000**	**2,205,000**
Compensation to Employees			-	-
Use of goods and services	1,800,000	2,000,000	2,100,000	2,205,000
Current Transfers Govt. Agencies			-	-

Other Recurrent			-	-
Capital Expenditure	**81,000,000**	**80,000,000**	**84,000,000**	**88,200,000**
Acquisition of Non-Financial Assets	81,000,000	80,000,000	84,000,000	88,200,000
Capital Transfers to Govt. Agencies			-	-
Other Development			-	-
Total Expenditure	**82,800,000**	**82,000,000**	**86,100,000**	**90,405,000**

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

Delivery Unit[33]	**Staff Details**		**Staff Establishment in FY 2024/2025**	
	Position Title	**Job Group**	**Authorized**	**In Position**
Municipality	Municipal Manager	Q	1	1
	Municipal Administrator	Q	1	1
	Municipal Marketing and branding Officers	K/L/M/N	1	0
	Municipal Legal Counsel	M/N/P/Q	1	1
	Municipal Economist	P/Q	1	1
	Economist II/I/Senior/Principal	K/L/M/N		
	Municipal Procurement Officer	N/P	1	0
	Procurement/ Supply Chain Officers	L/M	1	1
	Supply Chain Officers	J/K	1	1
	Municipal Auditor	L/M/N	1	1
	Auditors	J/K		
	Municipal Enforcement Officers	J/K	1	1
	Municipal HRM and Development Officer	M/N		
	HRM II/I/Snr HRM	J/K/L		
	Administration Assistants	H/J/K		
	Municipal Finance Officer	P/Q		
	Finance Officers	K/L/M/N	1	1
	Municipal Trade and Investment Officer	K/L/M	3	0
	Municipal Accountant (Chief/Principal Accountant)	M/N		
	Accountant II/III/ Snr	J/K/L		
	Revenue Co-coordinator	N		

	Senior/Chief Revenue Officer	L/M		
	Revenue Officers III/II/I	H/J/K		
	Revenue Clerks	F/G/H		
	Municipal ICT, Vocational training and Education Officer	K/L3M/N		

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

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Baseline (2025/2026)	Ta (2
Programme 1: General Administration and Planning **Outcome:** Strengthened institutional systems					
Sub-Programme 1.1: Administration and Support	Kenol Municipality	Public Fora convened	No. of public for a convened	-4	4
		Board meetings convened	No. of Board meetings	20	20
		Use of goods and services	No. of assorted office Equipment/services procured	Ls	LS
		Renumerated Staff	No. of staff in the payroll system		
		Quarterly Financial and non-financial reports	No. of quarterly financial reports prepared	4	4
		Preparation and operationalization of Municipality By- laws	Implementation reports of Municipality By laws	1	1
		Trained staff	No. of staff trained disaggregated by section and gender		10
		Twinning/Exchange programme/ Peer Learning	No. of twinning, exchange programmes/ peer learning	1	1
Programme 2 : Urban Management					
Outcome: Safe, secure, clean and liveable urban environment					
Sub-programme 2.1 : Solid waste Management		Litter bins procured	No. of litter bins procured	100	
		PPEs procured	No. of PPEs procured	500	20
		Boots and other gears procured	No. of boots/gears procured	100	50
		Maintained dump sites	Karii dump site maintained	1	1
		Maintained waste collection sites	No. of waste collection sites maintained	30	
		Skip truck with skip	No. of skip trucks with 1	1	
Sub-Programme 2.2:Public Health Services		Trained CHVs	No. of CHVs trained		
		Trained public health officers	No. of PHOs trained		

		Water and Food Quality Control Services	Consumables		
Programme 2: Urban Development **Outcome:** Quality urban institutional service infrastructure					
Sub-Programme 2.1: Urban Development	Kenol Municipality	**Construct Storm water drainage**	No of storm water drainage constructed	-	-C ro Jo K ro iri 2. M 3. Tu 4. – ro 5. i ro 6. St w Es -
		Upgrading to cabro standards	No of cabro installation done	-	-C Ka - M ch ca in
		Maintaince of streetlights	No of streetlights Maintained		Ca ro lig