



REPUBLIC OF KENYA

COUNTY GOVERNMENT OF KERICHO

**2026/2027
PROGRAMME BASED BUDGET**

FOR THE YEAR ENDING 30TH JUNE 2027

JULY 2026

[1]

FORWARD

The FY 2026/2027 Budget Estimates have been prepared based on the projected equitable share from the National Government, conditional and unconditional grants from the National Government and development partners, the County Government's projected own-source revenue, and the strategic priorities and policy objectives outlined in the County Fiscal Strategy Paper (CFSP) and the Annual Development Plan (ADP).

The Budget identifies the key priority programmes and projects to be implemented during FY 2026/2027 and provides medium-term expenditure projections to ensure continuity in service delivery and achievement of development outcomes. To strengthen efficiency, accountability, and results-based management, the budget clearly outlines programme objectives, expected outputs, performance indicators, and intended outcomes for each spending programme.

The approved FY 2026/2027 Budget has also incorporated the views and proposals submitted by members of the public during the public participation forums conducted across the County. In line with Article 201 of the Constitution of Kenya, the budget preparation process adhered to the principles of openness, accountability, public participation, and prudent management of public resources.

Resource allocation for FY 2026/2027 has been aligned with the County's strategic development priorities as articulated in the Annual Development Plan (ADP) and the County Fiscal Strategy Paper (CFSP). Priority funding has been directed towards programmes that promote infrastructure development,

improved healthcare services, agricultural transformation and value addition, industrialization, environmental sustainability, and inclusive economic and social development, while supporting efficient public service delivery and sustainable economic growth.

Hon. Jackson Rop

CECM Finance and Economic Planning and Head of County Treasury.

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BUDGET 2026/2027

INTRODUCTION

Pursuant to Section 12 of the Second Schedule to the Public Finance Management Act, 2012, the County Government has prepared the FY 2026/2027 Programme-Based Budget Estimates. Programme-Based Budgeting (PBB) is designed to strengthen the link between policy, planning, budgeting, and performance by ensuring that public resources are allocated to programmes that deliver measurable results and improved service delivery.

The Programme-Based Budget seeks to achieve the following principal objectives:

- To improve the prioritization of public expenditure by directing limited county resources towards programmes and interventions that provide the greatest social and economic benefits to the residents of the County; and
- To enhance the efficiency, effectiveness, and accountability of service delivery by shifting the focus of public expenditure from inputs to outputs, outcomes, and measurable performance results.

In addition, Programme-Based Budgeting promotes transparency and accountability by providing citizens and other stakeholders with a clearer understanding of government policies, expenditure priorities, expected results, and the rationale for resource allocation decisions.

Budget Outlook

The FY 2026/2027 Budget has been prepared in accordance with the Constitution of Kenya, 2010, and the provisions of the Public Finance Management Act, 2012. The budget is informed by the County Fiscal Strategy

Paper (CFSP) 2026 and the Third County Integrated Development Plan (CIDP III) 2023–2028, as approved by the County Assembly, ensuring that resource allocation is aligned with the County's strategic development priorities and policy objectives.

Resource allocation for FY 2026/2027 has been directed towards programmes and projects that contribute to the achievement of the County's strategic objectives. These include the development and maintenance of infrastructure, improvement of healthcare services for residents of Kericho County, promotion of agricultural productivity and value addition, enhancement of trade and industrial development, environmental conservation and sustainable natural resource management, and the promotion of inclusive economic growth and equitable social development. The budget also seeks to strengthen public service delivery while fostering sustainable and resilient economic development across the County

Budget Estimates FY 2026/27

The financial projections for 2026/27 are expected to be as follows:

1.Revenues

The County Government of Kericho projects to finance the FY 2026/2027 Budget through a combination of equitable share from the National Government, locally generated revenue, conditional grants, and donor funding, amounting to a total resource envelope of Kshs. 10.215 billion. The equitable share remains the County's principal source of financing at Kshs. 7.426 billion, accounting for approximately 72.7 percent of the total budget. In addition, the County projects to raise Kshs. 524.95 million from own-source revenue and Kshs. 754.25 million through the Facility Improvement Fund (FIF), demonstrating continued efforts to enhance local revenue mobilization

and improve financial sustainability.

Conditional grants from the National Government amount to Kshs. 440.52 million and are earmarked for priority programmes and specific policy interventions. These include funding for routine road maintenance through the Fuel Levy Fund, the transition of Universal Health Coverage (UHC) workers, the County Aggregation and Industrial Parks initiative, the Affordable Housing Programme, and Community Health Promoters. These grants are intended to strengthen service delivery in key sectors while supporting the implementation of national government priorities at the county level.

The County will also receive Kshs. 1.069 billion in donor support from development partners to finance strategic development programmes across various sectors. The funding will support initiatives such as climate change adaptation and resilience, urban development, agricultural value chain enhancement, natural resource management, health systems strengthening, water and sanitation, and institutional capacity building through programmes including FLLoCA, KDSP II, KUSP, BREHS, NAVCDP, INReMP, K-WASH, DANIDA, and the Kenya Agricultural Business Development Project. These resources will complement county investments and contribute significantly to the realization of the County Integrated Development Plan (CIDP III) 2023–2028 and the County's broader socio-economic transformation agenda

2.Expenditure

The expenditure on projected revenue is as follows.

- a) Recurrent Expenditure Kshs 7,042,633,332

The County Government has allocated a total of Kshs. 7.043 billion for recurrent expenditure in FY 2026/2027 to support the continued delivery of public services and the day-to-day operations of county institutions. Of this amount, Kshs. 4.629 billion has been earmarked for Personnel Emoluments to meet employee compensation obligations and sustain an effective public service, while Kshs. 2.414 billion has been allocated to Operations and Maintenance to facilitate the running of government programmes, provision of essential goods and services, maintenance of public assets, and implementation of routine administrative and operational activities. This allocation is intended to ensure continuity in service delivery while supporting the efficient functioning of County Government departments and agencies.

b) Development Expenditure Kshs 3,171,973,448

The total allocation for Development Expenditure translated to 31% of total budget hence complying with Section 107 (b) of the Public Finance Management Act, 2012.

The total expenditure budget compared to estimated total revenue translates to a balanced budget.

Summary of Revenue Items

FINANCIAL YEAR 2026/27	FY2026/2027
SOURCES OF REVENUE	
Revenue Description	
1.CRA Equitable share	7,426,240,914
2.Local Collections	524,948,994
3.Facility Improvement Fund	754,245,582
4.CONDITIONAL GRANTS	
4A. Routine Maintenance Fuel Levy Fund	211,597,545
4C. UHC workers transition Salary	175,449,213
4D. 0.5% Housing Levy Fund	7,787,057

4E. County health promoters	45,690,000
5. DONOR FUNDS	
5A. DANIDA FUND	12,112,500
5D. Kenya Devolution Support Project 11 (world bank)UIG	37,500,000
5E. Kenya Devolution Support Project 11 (world bank)UDG	352,500,000
5F. Building Resilient & Responsive Health Systems (BREHS)	56,353,172
5G. Kenya Urban Support Program UDG (SIDA)	43,550,249
5H. Kenya Urban Support Program UIG (SIDA)	25,000,000
5K. FLOCCA Grants to support climate change CCIR	203,392,898
5L. Integrated Natural Resources Management Programme- INReMP	81,244,200
5M.IDA National Agricultural Value Chain Devt Project(NAVCDP)	105,000,000
5NSWEDEN kenya Agricultural business development project(KABDP)	10,918,919
5P.Court Fines and 20% shares of mineral royalties.	12,075,537
5Q.K-WASH projects	129,000,000
Gross Total	10,214,606,780

GLOBAL BUDGET – DEVELOPMENT & RECURRENT

Summary of Expenditure by Vote and Category 2026/2027 (KShs)

CONSOLIDATED SUMMARY 2026/2027						
Line Ministries/Departments	O & M	PERSONNEL EMOLUMENTS	RECURRENT	DEV	TOTAL	%
County Assembly Services	359,667,524	469,647,109	829,314,633	135,000,000	964,314,633	9.44%
Public Service & Administration	277,708,586	235,052,241	512,760,827	366,502,174	879,263,001	8.61%
Office of the Governor	52,677,339	61,602,434	114,279,773	0	114,279,773	1.12%
County Public Service Board	36,866,176	43,252,953	80,119,129	0	80,119,129	0.78%
Finance & Economic Planning	225,390,768	183,342,673	408,733,441	109,361,295	518,094,736	5.07%
Health Services	1,053,454,778	2,469,037,495	3,522,492,273	233,572,151	3,756,064,424	36.77%
Agriculture,Livestock & Cooperative Development	27,585,061	117,978,591	145,563,652	585,953,194	731,516,846	7.16%
Education,Libraries,Culture & Social Services	134,800,000	746,345,170	881,145,170	201,325,055	1,082,470,225	10.60%
Public Works,Roads & Transport	22,116,623	32,200,000	54,316,623	700,498,862	754,815,485	7.39%
Trade,Industrialization,Innovation, Tourism &Wildlife	22,751,023	39,668,308	62,419,331	138,821,429	201,240,760	1.97%
Water,Energy,Natural Resources & Environment	58,557,775	74,030,415	132,588,190	501,106,974	633,695,164	6.20%
Land,Housing & Physical Planning	20,655,377	85,573,345	106,228,722	22,633,745	128,862,467	1.26%
Information, Communication & E- Government,Youth Affairs, Gender & Sports	39,392,217	46,942,928	86,335,145	103,568,122	189,903,267	1.86%
Office of the County Attorney	35,468,713	14,859,087	50,327,800	0	50,327,800	0.49%
Kericho Municipal Board	32,450,000	4,240,903	36,690,903	53,050,349	89,741,252	0.88%
Litein Municipal Board	14,016,100	5,301,620	19,317,720	20,580,098	39,897,818	0.39%
TOTAL ESTIMATES	2,413,558,060	4,629,075,272	7,042,633,332	3,171,973,448	10,214,606,780	100%

PUBLIC SERVICE MANAGEMENT

INTRODUCTION

The Department of Public Service Management (PSM) is one of the twelve departments established following the implementation of the devolved system of government under the Constitution of Kenya, 2010. As a central service department, it plays a strategic role in providing leadership and coordination in the management and development of the County Government's human capital. The Department is mandated to formulate, implement, and oversee human resource management policies, guidelines, and standards while ensuring compliance with relevant legal and regulatory frameworks. It provides human resource management and advisory services across all County Government departments, both at the County Headquarters and in the decentralized administrative units extending to the village level, with the objective of promoting an efficient, professional, accountable, and motivated public service capable of delivering quality services to the residents of Kericho County.

PART A: Vision

To be a model department in the formulation of public policy and service delivery

PART B: Mission

Provision of policy direction for public participation and quality public service delivery

Mandate

The mandate of the department is to provide Human Resource policies and guidelines of the County Civil Service and Co-ordinate the Administrative Units at the County, Sub-County, Ward and Village level.

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

During the financial year 2026/2027 the department intends to further the activities as proposed in its programme-based budget below

PART D: Programme Objectives

Programme.	Objectives
P 1 HR Development P 2 Administration	To plan and implement policies and programmes that provides efficient services to various county entities, bodies and members of the public

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

Programme:071500 P 1 Administration of Human Resources in Public Service

Outcome: Efficiency in service delivery to constituent departments, affiliated bodies, other organizations and members of the Public.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
71505 P 1.1: General Administration, Planning and Support Services	PSM	a) Reduced Administrative costs b) Consolidate administrative functions c) Improve information sharing	a) Rate of reduction b) Rate of consolidation c) Rate of information flow	a) 80% b) 80% c) 90%	a) 90% b) 90% c) 100%	a) 95% b) 95% c) 100%
071504 P 1.2: Human Resource Management and Development	PSM	a) Revised schemes of services for county officers. b) Human resources reforms undertaken. c) Succession management for middle level cadre. d) Upgrading / promotion of officers.	a) Number of schemes of service revised and approved by the County Public Service Board. b) Number of officers trained in relevant courses. c) Number of officers promoted/upgraded.	a) By 31st Dec (60%) b) By 31st Mar c) By 31st Mar	a) By 31st Dec (60%) b) By 31st Mar c) By 31st Mar	a) By 31st Dec (60%) b) By 31st Mar c) By 31st Mar
	PSM	a) public participation and	a) Number of public participations and community programmes	a) At the beginning of	a) At the beginning of	a) At the beginning of each quarter 2027/28.

		community programmes forums. b) Implementation of Public Participation Act c) Facilitation & coordination of citizen participation	forums held. b) Number of stakeholders involved in community-based programmes.	each quarter 2025/26. b) 100%	each quarter 2026/27. b) 100%	b) 100%
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OFFICE OF THE GOVERNOR

PART A: Vision

A leading sector in public policy formulation, coordination, supervision, resource management and legislation

PART B: Mission

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

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

The Office of the Governor comprises the Office of the Governor, the Office of the Deputy Governor, and the Office of the County Secretary, who serves as the Head of the County Public Service. The Office provides overall leadership and strategic direction to the Executive arm of the County Government of Kericho, ensuring effective implementation of the County's development agenda and the achievement of its strategic objectives. It is responsible for policy coordination, executive decision-making, oversight of County Government operations, and fostering a responsive, accountable, and results-oriented public service.

The Office is mandated to strengthen coordination, supervision, and monitoring of County Government programmes and services while promoting efficient and

effective service delivery to the public. It also provides leadership in advancing good governance, transparency, accountability, and citizen-focused service delivery. In addition, the Office facilitates intergovernmental relations between the County Government and the National Government, as well as collaboration with development partners, constitutional commissions, and other stakeholders. It further promotes effective coordination among County Executive departments to ensure the efficient implementation of policies, programmes, and projects.

As the apex leadership institution of the County Executive, the Office of the Governor provides overall policy guidance, strategic planning, resource coordination, and performance oversight across all sectors of the County Government. Through effective leadership, teamwork, and prudent management of public resources, the Office seeks to accelerate the realization of the County's development priorities as outlined in the Third County Integrated Development Plan (CIDP III) 2023–2028. The Office is funded through allocations from the County Exchequer under the County Treasury.

PART D: Programme Objectives

Programme	Objective
P.1: Coordination	Enhance coordinated access in provision of services to the public.
P 2: Supervisory/Advisory	To provide leadership and good governance in delivery of the County Government of Kericho development priorities.

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

Programme: P.1 Coordination

Outcome: Enhanced efficient and effective service delivery.

Sub Programme:

Delivery units	Output/outcome	Indicator	Target	Projected Estimates		
			2026/2027	2027/2028	2028/2029	
Office of the Governor	Enhanced efficient and effective service delivery	Improved service delivery	80	85	90	

Programme: P.1 Supervisory/ Advisory
Outcome: Enhanced coordination, decision making and its implementations
Sub Programme: SP. 1.2

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Office of the Governor	- No. of Executive decision made & implemented - No. of MOUs signed, Legal decisions made	Efficient & Effective Service delivery	80	85	88
			50	65	70

COUNTY PUBLIC SERVICE BOARD

PART A: Vision

A competitive, effective and efficient public service for a working county.

PART B: Mission

To recruit, develop, nurture and retain an effective county public service that complies with the values and principles of good governance.

Mandate: “The Public Service Board derives its mandate from section 59 of the County Government Act 2012. The board is tasked and empowered to amongst others appoint persons to hold or act in various offices, establish and abolish offices in the public service, and exercise disciplinary control.

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

The Public service board developed the County Organizational structure that is currently awaiting the approval of the County Assembly, as well as the Human Resource Manual. This will guide the board to establish the required number of staff in the county and the qualifications to fill the various cadres.

PART D: Programme Objectives

Programme	Objective
Establishment, Appointment, Discipline and Board Management.	To create a lean, effective, efficient and highly motivated county public service workforce, enact and implement policies that provide efficient services to departments, organizations and members of the public

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

PROGRAMME – 0702004710 P .1: Establishment, Appointment, Discipline and Board Management.

OUTCOME: Efficient and effective service delivery to departments and affiliated bodies.

SUB PROGRAMME – 0703014710 SP1: Establishment, Appointment, Discipline and Board Management

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Public Service Board	Appoint officers to various cadres as requested by the county departments.	Adequate staffing hence efficiency in service delivery	Continuous	Continuous	Continuous
	Approval of Revised schemes of Services.	Number of revised schemes approved	Continuous	Continuous	Continuous

FINANCE AND ECONOMIC PLANNING

PART A: Vision

To be a world class institution in economic and financial management.

PART B: Mission

To create an enabling environment for accelerated and sustained economic growth through pursuit of prudent economic, fiscal, and monetary policies and coordination of government financial operations.

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

The County Treasury is mandated to manage the County Government's public finances in accordance with the Constitution of Kenya, 2010, the Public Finance Management Act, 2012, and other applicable legal and policy frameworks. The Department plays a central role in promoting prudent, efficient, transparent, and accountable public financial management as a foundation for sustainable economic growth, effective governance, and improved service delivery. Its core functions include formulating and implementing the County's fiscal policy framework, coordinating budget preparation and execution, managing intergovernmental fiscal relations, mobilizing and managing financial resources, overseeing public debt and cash management, strengthening internal financial controls, and monitoring the implementation and performance of departmental budgets to ensure value for money.

In recent years, the County Treasury has continued to strengthen public financial management systems through the automation of revenue collection, including the installation of modern revenue management systems and supporting equipment, as well as continuous capacity building and training of county staff. These initiatives have enhanced revenue administration, improved operational efficiency, strengthened accountability and transparency, minimized revenue leakages, and contributed to increased own-source revenue collection. Going forward, the Department will continue to leverage technology, institutional reforms, and sound financial management practices to improve fiscal sustainability and support the realization of the County's development priorities.

PART D: Programme Objectives

Programme	Objective
071900 P1. Administration, Planning and Support Services	To effectively and efficiently manage government's finances.
071000 P 2. Public Finance Management	To improve mobilization and allocation of government financial resources.
071105 S. P 1. Economic and Financial Policy Formulation and Management.	To provide a framework for the formulation, analysis and management of fiscal and monetary policies for the maintenance of macroeconomic stability and accelerated growth

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

PROGRAMME: 0719 P 1 Administration, Planning and Support Services

OUTCOME: Efficiency in service delivery to constituent departments and affiliated bodies and organizations

SUB PROGRAMME: 071903 S.P 1.1 Administration Services

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
COUNTY TREASURY	Gender and youth policies on procurement implemented. Service delivery improvements. Staff skills and competences developed, Environmental standards sustained, safety measures relating to personnel, documents and information, equipment and assets maintained, employee productivity enhanced, Treasury newsletters, upgraded website	☐ Number of recommendations of the policies on procurement on gender and youth implemented. ☐ Service delivery charter developed, Business processing reengineering team in place. ☐ Training manuals, ☐ Treasury Newsletters, Upgraded website. ☐ Frequency of downtime, ☐ Number of press releases and press conferences	☐ 31 st Dec ☐ 30 th June,	☐ 31 st Sep, ☐ 30 th June,	☐ 31 st Sep ☐ 30 th June,

PROGRAMME: 0710 P 2: Public Finance Management

OUTCOME: Sustainable policies for the mobilization, allocation and management of public financial resources

SUB PROGRAMME: 071002 S.P 2.1 Budget Formulation Coordination and management

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Budget Division	Officers in all departments trained in MTEF and programme-based budgeting.	Number of officers trained in MTEF and programme-based budgeting	(All members of Sector Working Groups)		
	Stakeholders involved in budget preparation process; outcomes, outputs and key performance	Number of stakeholders involved in budget preparation; programme-based	All stakeholders	All stakeholders	All stakeholders
	Increased budgetary resources allocated towards development budget.	Percentage change in ratio of development expenditure to total budget	3%	3%	3.5%
	Legal and regulatory frameworks governing formulation, preparation and implementation of budget adhered to	☐ Budget circular released, ☐ Budget review and outlook paper prepared, ☐ County Fiscal Strategy Paper prepared, ☐ Published and publicized. ☐ Formulated Appropriation & Finance Bills	☐ 30 th Aug, ☐ 30 th Sept, ☐ 28 th Feb ☐ 7 th March, ☐ 30 th April -June 30 th ,	☐ 30 th Aug, ☐ 30 th Sept, ☐ 28 th Feb ☐ 7 th March, ☐ 30 th April -June 30 th ,	☐ 30 th Aug ☐ 30 th Sept ☐ 28 th Feb ☐ 7 th March ☐ 30 th April -June 30 th ,

SUB PROGRAMME: 071604 S.P 2.2: Internal Audit

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Internal Audit Unit	☐ Risk based audits; Institutional risk management policy framework rolled out. ☐ Audit committee training manual and regulations; audit committees trained; Capacity building in information systems audit undertaken	☐ Number of audit reports; number of MDAs implementing IRMPF. ☐ Number of audit committee trained; training manual and regulations reports;	☐ 2 ☐ 100%	☐ 3 ☐ 100%	☐ 4 ☐ 100%
	☐ Value for money audits undertaken; teammate rolled out. ☐ Teammate licenses renewed, and IDEA (Interactive Data Extraction & Analysis) software acquired and installed.	☐ Number of VFM audits. ☐ Number of MDAs implementing teammate; number of officers trained; Number of teammate licenses and IDEA software.	☐ 4 ☐ 100%	☐ 4 ☐ 100%	☐ 4 ☐ 100%

SUB PROGRAMME: 071902 S.P 2.3: monitoring budget implementation and reporting (Public Finance and Accounting)

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Treasury Accounting	Accounting systems and financial regulations reviewed and developed.	Number of accounting systems and financial regulations reviewed and developed.	1 st July	1 st July	1 st July
	Capacity building on public finance management for county governments undertaken.	Government officers trained. Number of Payment requests approved and processed, Copies of Bank reconciliations	☐ Monthly ☐ Quarterly ☐ Annually 31 st Dec ☐ 12	☐ Monthly ☐ Quarterly ☐ Annually ☐ 31 st Dec ☐ 12	☐ Monthly ☐ Quarterly ☐ Annually ☐ 31 st Dec ☐ 12
In Charge of Treasury Accounting Unit	Pension claims processed,	Number of days taken to process pension claims, percentage of	Before 10 th of every subsequent month	Before 10 th of every subsequent month	Before 10 th of every subsequent month

	contributory pensions scheme implemented	civil servants under contributory scheme.			
	Appropriations-in-Aid in the Ministries collected and accounted for.	Revenue returns.	By 3 rd of every subsequent month	By 3 rd of every subsequent month	By 3 rd of every subsequent month
Head of Treasury Accounting Unit	Financial Statement preparation process coordinated.	☐ Treasury circulars. ☐ Public expenditure review reports. ☐ Stakeholder consultation reports; sector reports; financial statements;	☐ 1 st July ☐ 30 th Sept ☐ By 30 th Nov	☐ 1 st July ☐ 30 th Sept ☐ By 30 th Nov	☐ 1 st July ☐ 30 th Sept ☐ By 30 th Nov
Treasury Accounting	Chart of accounts updated	Number of new account codes either added to or modified in charts of accounts	Annually	Annually	Annually

SUB PROGRAMME: 071902 S.P 2.4: Monitoring budget implementation and reporting (Procurement)

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Procurement Unit	Regulatory framework governing public procurement reviewed; Preparation Annual Procurement	Reviewed framework. Annual Procurement Plans	1 st July	1 st July	1 st July

SUB PROGRAMME: 071005 S.P 3 Economic and Financial Policy Formulation and Management (Fiscal Planning)

OUTCOME: Macroeconomic Stability and Accelerated Economic Growth and excellence

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Revenue Unit	Local resources mobilized.	Local resources mobilized as a percentage of total budget.	20%	25%	30%

	Funds disbursed to projects being implemented.	Funds disbursed to MDAs as a percentage of total mobilized.	Monthly	Monthly	Monthly
	Monitoring and evaluation of local Resources collected.	☐ Number of monitoring and evaluation reports. ☐ Monthly & quarterly Revenue reports	☐ Quarterly ☐ Monthly	☐ Quarterly ☐ Monthly	☐ Quarterly ☐ Monthly
	Revenue Enhancement Plan developed (R.E.P) Training of Staff	☐ Revenue enhancement plan ☐ Number of Staff trained. ☐ Purchase of revenue vehicle ☐ Automation of revenue collection ☐ % of debt recovered	☐ 30 th June 150 5 ☐ Kericho town bus park 20% debt	☐ 30 th June 100 6 ☐ All street parks. 30% debt	☐ 30 th June 80 6 ☐ All street parks. 35% debt
Economic Planning	Annual Development Plan prepared.	Annual Development Plan prepared and tabled to County Assembly.	30 th Sept	30 th Sept	30 th Sept
	Regulatory framework to expand rationalization operationalized; business regulatory reforms deepened; negotiations accelerated towards	☐ Cabinet Memorandum on regulatory framework for savings stimulation. ☐ Number of licenses; number	☐ 31 st Dec ☐ Continuous	☐ 31 st Dec ☐ Continuous	☐ 31 st Dec ☐ Continuous
	Implementation of the PFM Act 2012 in relation to Emergency Fund, Public Private Partnerships Policies, Budget	Emergency Fund Policy in place	☐ 30 th Sept	☐ 30 th Sept	☐ 30 th Sept

	& Economic Forum;				
	Legislative and regulatory frameworks governing financial sector reviewed;	Legislative and Regulatory Framework.	1 st July	1 st July	1 st July
	Monitoring & Evaluation planning / framework; Annual performance reviews; Strengthening line Ministries progress reporting; Updating Statistical data;	Number of M & E Reports, Handbook on key performance indicators, Number of trainings on M&E, Copies of updated County Fact sheet,	Quarterly & Annually	Quarterly & Annually	Quarterly & Annually

HEALTH SERVICES

PART A: Vision

A healthy County population for economic development and quality life

PART B: Mission

To provide the highest standards of health services by developing a health system that is technologically driven, equitable, accessible and community oriented.

Mandate

Pursuant to the Fourth Schedule of the Constitution of Kenya, 2010, the Department of Health Services is mandated to provide and manage county health services, including county health facilities and pharmacies, ambulance services, promotion of primary healthcare, licensing and regulation of food establishments, management of cemeteries, funeral parlours and crematoria, as well as refuse removal and solid waste management. The Department is responsible for ensuring that all residents of Kericho County have access to quality, affordable, equitable, and responsive healthcare services while

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promoting healthy communities through preventive and promotive health interventions.

The Department delivers a comprehensive package of promotive, preventive, curative, rehabilitative, and emergency healthcare services. Promotive and preventive health services include community health services, sanitation and environmental health, immunization, nutrition programmes, disease surveillance and response, health education, and public health interventions aimed at reducing the burden of communicable and non-communicable diseases. These interventions are designed to strengthen primary healthcare and improve health outcomes across the County.

Curative and rehabilitative services are provided through county hospitals and health facilities and include specialized clinical services such as surgery, internal medicine, paediatrics, obstetrics and gynaecology, ophthalmology, ear, nose and throat (ENT) care, nursing services, diagnostic and laboratory services, pharmacy services, ambulance and emergency medical services, mortuary services, mental health and substance abuse management, physiotherapy, occupational therapy, orthopaedic services, and plaster therapy. The Department remains committed to strengthening the county health system by improving healthcare infrastructure, enhancing the availability of medical commodities, investing in health workforce capacity, and expanding access to quality healthcare services in line with the principles of Universal Health Coverage (UHC).

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

The Department of Health Services is committed to establishing a patient-centred, integrated, efficient, and financially sustainable healthcare system that delivers quality, accessible, and equitable health services to all residents of

Kericho County. The Department's strategic focus is to strengthen preventive, promotive, curative, rehabilitative, and emergency health services while enhancing the resilience of the county health system. It seeks to improve health outcomes by promoting healthy lifestyles, preventing disease, ensuring timely access to quality healthcare, and safeguarding the sustainability of health services for present and future generations. In fulfilling this mandate, the Department continues to strengthen governance, planning, resource management, and accountability to achieve Universal Health Coverage (UHC) and the health-related objectives of the Third County Integrated Development Plan (CIDP III) 2023–2028.

As the steward of the County health system, the Department provides strategic leadership, policy direction, planning, coordination, and oversight of healthcare service delivery across all levels of care. It is responsible for ensuring that health resources are efficiently allocated and utilized to maximize value for money and improve service delivery. The Department is financed through multiple funding sources, including allocations from the County Government, Facility Improvement Fund (FIF) revenues generated by Level IV and other eligible health facilities through user fees, conditional grants from the National Government, and support from development partners. Primary healthcare facilities, which do not generate user fee revenue, continue to benefit from government financing and donor-supported programmes aimed at strengthening promotive and preventive healthcare services.

Recognizing that many health infrastructure projects require substantial investment over several financial years, the Department adopts a phased financing approach, with available resources budgeted annually while the remaining funding requirements are carried forward into subsequent financial years. The FY 2026/2027 Development Budget therefore provides for continued investment in the construction, expansion, renovation, and equipping of health

facilities across the County. Planned investments include the acquisition of general medical equipment, theatre equipment, laboratory equipment, nursing equipment, dental equipment, medical furniture, and other specialized medical equipment to support both existing and newly established Level II, Level III, and Level IV health facilities. These investments are intended to improve service capacity, expand access to quality healthcare, and enhance the overall efficiency and responsiveness of the County health system.

PART D: Programme Objectives

Programme	Objective
P.1: Curative Health	To improve health status of the individual, family and community
P 2: Preventive and Promotive Health	To reduce incidence of Preventable Diseases and ill health

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

Programme: P.1 Curative Health Services

Outcome: Reduced incidence of people suffering from curable diseases.

Sub Programme: SP. 1.1 Referral Services

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Kericho & Kapkatet Hospitals	Specialized health care services	No of patients treated at the referral unit	2500	3000	3500

Programme: P.1 Curative Health Services

Outcome: Reduced incidence of people suffering from curable diseases.

Sub Programme: SP. 1.2 Forensic and Diagnostics

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
	Healthcare/Treatment in Health	No. of facilities per 10,000 Population	2	2	2

Hospitals, Health centres and dispensaries	Facilities	No. of hospital beds per 10,000 Population.	100	120	140
Hospitals, Health centres and dispensaries	Access to Primary Healthcare	No. of Primary Healthcare facilities countywide	145 Dispensaries & Health Centres	160 Dispensaries & Health Centres	175 Dispensaries & Health Centres

Programme: P.2 Preventive & Promotive Health Services

Outcome: Reduced incidence of preventative diseases

Sub Programme: SP. 2.1 Health Promotion

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Department of Health services.	Dewormed children.	% of school age children dewormed.	70%	75%	80%
	Good Hygiene practices.	% of households with latrines.	80%	85%	90%
	Immunization and vaccination.	% of fully immunized children.	70%	80%	95%
	Nutritional supplements.	No of Households covered.	100,000	120,000	150,000
	Advocacy and awareness creation on HIV and AIDs	Awareness status of community members	60%	70%	80%

Programme: P.2 Preventive & Promotive Health Services

Outcome: Reduced incidence of preventative diseases

Sub Programme: SP. 2.2 Non communicable Disease Prevention & Control

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029

Department of Health services.	Access to Health care.	% of population living within 5km of a facility.	80%	85%	90%
	Maternal Health.	% of deliveries conducted by skilled attendants.	70%	80%	90%
	Malaria Control.	Malaria inpatient case Management.	10	10	10
	HIV/AIDs Control.	% of eligible HIV clients on ARVs.	95%	97%	100%
	T.B Control.	% of T.B patients completing treatment.	89%	90%	91%
	Advocacy and Awareness	Current awareness status of community members	40%	50%	60%

AGRICULTURE, LIVESTOCK AND CO-OPERATIVE DEVELOPMENT

PART A: Vision

“A prosperous County where residents enjoy a high quality of life in a sustainable manner.”

PART B: Mission

“To foster equitable and sustained socio-economic development through efficient and effective mobilization and utilization of available resources”

MANDATE

The Department of Agriculture, Livestock, Fisheries and Cooperative Development is organized into four key functional areas to effectively deliver its mandate and realize its vision of a productive, competitive, and sustainable

agricultural sector. These functional areas comprise Agriculture, Livestock Production, Veterinary Services, and Fisheries Development, each playing a complementary role in promoting food security, economic growth, and improved livelihoods across Kericho County.

The Agriculture sub-sector is responsible for promoting food and nutrition security through sustainable land use, climate-smart agriculture, increased crop productivity, value addition, and commercialization of agricultural enterprises. The Livestock Production sub-sector focuses on improving livestock productivity through enhanced breeding, feed development, extension services, and promotion of livestock value chains while facilitating increased access to markets for livestock and livestock products. The Veterinary Services sub-sector is mandated to prevent, control, and manage livestock diseases and pests, strengthen animal health surveillance, promote food safety, and facilitate access to improved livestock breeds and veterinary technologies that enhance productivity.

The Fisheries Development sub-sector is responsible for promoting aquaculture and sustainable fisheries management through the expansion of fish farming enterprises, capacity building for farmers, provision of quality fish seed and inputs, and support for fish value addition and marketing. Collectively, these functional areas contribute to increased agricultural production and productivity, enhanced food and nutrition security, employment creation, poverty reduction, and sustainable economic development, while supporting the realization of the County's agricultural transformation agenda and the objectives of the Third County Integrated Development Plan (CIDP III) 2023–2028.

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

The Department of Agriculture, Livestock, Fisheries and Cooperative Development plays a pivotal role in driving the socio-economic development of Kericho County. Agriculture remains the backbone of the County's economy, with over 70 percent of households deriving their livelihoods either directly or indirectly from the sector. The sector contributes significantly to household incomes, provides employment to more than 70 percent of the labour force, and supplies raw materials for agro-processing industries within and beyond the County. In addition to crop and livestock production, fisheries is emerging as an important enterprise, offering an alternative source of nutrition, creating employment opportunities for youth, and contributing to household income diversification.

The Department is committed to transforming agriculture into a modern, commercially viable, climate-resilient, and competitive sector through increased productivity, value addition, and market access. It promotes research, innovation, and adoption of modern farming technologies, including improved crop varieties, quality livestock breeds, climate-smart agricultural practices, mechanization, irrigation, and effective pest and disease control. These interventions are intended to enhance food and nutrition security, increase farm productivity, improve household incomes, strengthen resilience to climate change, and support sustainable utilization of natural resources. The Department also continues to promote agricultural value chains to enhance the competitiveness of Kericho's agricultural products in both domestic and international markets.

Since the advent of devolved government, the Department has prioritized the revitalization of the livestock subsector due to its significant socio-economic contribution while sustaining and expanding crop production, fisheries development, and agricultural extension services previously managed by the

National Government. During FY 2026/2027, the Department will continue implementing key programmes and projects aimed at improving agricultural productivity and rural livelihoods. These include the Promotion of Food Security and Food and Horticultural Crops Programme, Smallholder Irrigation Development Project (SIDP), Industrial Crops Development Programme, Livestock Breeding Programme, Livestock Pests and Diseases Control Programme, Livestock Feeds and Products Processing Project, Fish Farming and Aquaculture Development Programme, Agricultural Mechanization and Technology Development Programme, Soin Agricultural Training Centre Modernization Project, Kenya Climate Smart Agriculture Programme (KCSAP), National Agricultural Value Chain Development Project (NAVCDP), Integrated Natural Resources Management Programme (INReMP), Kenya Agricultural Business Development Project (KABDP), and the Agriculture Sector Development Support Programme (ASDSP). Through these interventions, the Department seeks to enhance agricultural productivity, strengthen value addition, create employment opportunities, improve food security, and accelerate the County's industrialization and economic transformation agenda.

PART D: PROGRAMME OBJECTIVES

Programme	Objective
P 1: Policy, Strategy and Management of Agriculture Sector	To improve coordination of operations in Agriculture, Livestock and Fisheries Sector.
P 2: Crop Development and Management	To increase crop production and productivity, commercialization and competitiveness of crop-based products
P 3: Livestock Resource Management and Development	To increase Livestock production and productivity through improved nutrition, breed improvement and disease management.
P 4: Fisheries Development	To increase fish production and productivity.
P. 5 Cooperative development and management	▪ To enhance the institutional capacity within the cooperative sector ▪ To facilitate value addition and marketing of cooperative goods and services

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

PROGRAMME: 0104004710 P 1: Policy, Strategy and Management of Agriculture Sector

OUTCOME: Improved agricultural, livestock and fisheries sector performance

SUB PROGRAMME: 0104004710 S.P 4.1 Development and Review of Agriculture Policy, Legal and Regulatory Framework

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
Office of the CEC/ CO	Improved coordination of agriculture sector operations	Policies formulated. Projects formulated, Policies & projects implemented, monitored and evaluated.	80%	90%	95%

PROGRAMME: 0105004710 P 2: Crop Development and Management

OUTCOME: Improved crop production and productivity

SUB PROGRAMME: 0105014710 S.P 5.1: Promotion of Food Security and Enhancement of Food/horticulture crops project, Smallholder Irrigation Development Project (SIDP), Kericho Industrial Crops Development Programme

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
Director of Agriculture	Increased crop yields	Crop yields Value of crop yields	80%	90%	95%

PROGRAMME: 0105004710 P 3: Crop Development and Management

OUTCOME: Improved crop production and productivity.

SUB PROGRAMME: 0105024710 S.P. 5.2: Agricultural Mechanization & Technology Development Programme, Soin Agricultural Training Centre Modernization Project, Kenya Climate Smart Agricultural Programme, Agriculture Sector Development Support Programme.

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
County Director of Agriculture	Increased crop yields	Crop yields Value of crop yields	80%	90%	95%

PROGRAMME: 0106004710 P 4: Livestock Resource Management and Development

OUTCOME Improved livestock production and productivity

SUB PROGRAMME: 0106014710 S.P 6.1 Livestock Breeding Programme, Livestock Pests and Diseases Control Programme

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
Head of Veterinary services	Improved livestock health	Livestock disease incidence and Livestock population	80%	90%	95%

PROGRAMME: 0106004710 P 5: Livestock Resource Management and Development

OUTCOME: Increased livestock production and productivity

SUB PROGRAMME: 0106024710 S.P. 6.2: Livestock Feeds and Products Processing Project

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
Head of Livestock production	Increased livestock yields	Livestock yields, Value of livestock yields	80%	90%	95%

PROGRAMME: P 6: Fisheries Development

OUTCOME: Improved fish production and productivity

SUB PROGRAMME: S.P 7.1 Fish farming and utilization project

Delivery unit	Key output	Key performance indicators	2026/2027	2027/2028	2028/2029
Head of Fisheries	Increased fish yields	Fish yield, Value of fish produced	80%	90%	95%

Programme: P.7: Cooperative Development and Management

Outcome: Vibrant cooperative societies

Sub Programme: SP. 2.1 Cooperative development

Delivery units	Output/outcome	Indicator	Target	Projected Estimates
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			2026/2027	2027/2028	2028/2029
Cooperatives	Vibrant cooperative societies	No. of coffee bag stores constructed	3	4	5
		No. of office blocks constructed	2	2	2
		No. of coffee pulper houses constructed	2	2	2
		No. of value chain containers acquired	5	5	5
		No. of charcoal briquette houses completed	1	1	1
		No. of cooling plant houses	1	1	1
		No. of subsidized fertilizer stores constructed	1	1	1
		No. of masonry water storage tanks	1	1	1
		No. of drainage systems	1	1	1

EDUCATION, LIBRARIES, CULTURE & SOCIAL SERVICES

PART A: Vision

A globally competitive education, training, research and innovation for sustainable development”

PART B: Mission

To provide, promote and coordinate quality education and training; integration of science, technology and innovation in sustainable socio-economic development process”.

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

One of the key functions of the department is Pre-Primary, Village Polytechnics, Home craft centers and Childcare facilities.

The core function of this department focuses on the young and youthful citizens of this county. This specifically includes their welfare which comprises of their education, employment, personal health and self-reliance. Kericho County, through this department sector has put in place elaborate strategies whose intentions are to educate, train and empower the youth who play a critical role in the development of the county.

PART D: Programme Objectives

Programme	Objective
050100 P 1 General administration and planning services	To coordinate administration and planning policy of the department.
050200 P 2 Basic Education	To develop ECD infrastructure.
090200 P 3 Gender and social services	To construct community cultural and talent center.
090600 P 4 Youth development and empowerment services	To construct and equip youth polytechnics centers.

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

PROGRAMME: 050100 P 1 General administration and planning services

OUTCOME: Development of policies and legislations to guide implementation of mandated programs

SUB PROGRAMME: 050101 S.P. 1.1 Policy planning and administration.

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of education and school management committees	General administration, policy & projects monitoring	No of policy established and legislation approved and adopted by the county assembly	1	1	1

		No of projects monitored and evaluated	1	1	1
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PROGRAMME: 050200 P 2 Basic Education

OUTCOME: Improved access to quality education

SUB PROGRAMME: 050202 S.P. 2.1 Early childhood development education

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of education and school management committees	Completion of existing ECD nursery classrooms within the 30 wards	No of ECD classrooms completed	300	300	300

PROGRAMME: 090200 P 3 Gender and social services

OUTCOME: A center for development and preservation of tangible and intangible cultural heritage and youth talent center

SUB PROGRAMME: 090202 S.P. 3.1 Social welfare services

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of Cultural services	Cultural Centre	A construction of cultural	60%	80%	100%

PUBLIC WORKS, ROADS AND TRANSPORT

PART A: Sector Vision

The vision of the sector is *“A World class provider of cost-effective physical infrastructure facilities and services”*.

PART B: The sector mission

The mission is *“To provide efficient, affordable and reliable infrastructure for sustainable economic growth and development through construction,*

modernization, rehabilitation and effective management of all infrastructure facilities.”

Mandate:

The Department is mandated to provide efficient, affordable, safe, and reliable infrastructure that supports sustainable economic growth, improved service delivery, and enhanced quality of life for the residents of Kericho County. Its mission is to facilitate socio-economic transformation through the planning, construction, rehabilitation, modernization, and effective management of county infrastructure. The Department is responsible for the development and maintenance of the county road network, construction and supervision of public buildings, development of drainage and storm water management systems, promotion of safe and efficient public transport, installation and maintenance of street lighting, and implementation of other infrastructure projects that promote connectivity, accessibility, and a clean and secure built environment.

PART C: Performance overview and background for funding

The Department continues to play a critical role in opening up rural and urban areas, improving mobility, reducing transportation costs, and enhancing access to markets, health facilities, schools, and other essential public services. Over the years, the Department has implemented numerous infrastructure projects, including the construction, upgrading, rehabilitation, and maintenance of road networks, bridges, culverts, and both minor and major drainage structures across all sub-counties. While the majority of these projects have been executed through competitive procurement and contracting processes, emergency works and routine maintenance have also been undertaken through in-house implementation to ensure timely restoration of critical infrastructure and uninterrupted public service delivery.

The Department is organized into three key sectors, two of which are directly engaged in the implementation of development projects across the County. Funding allocated to the Department during FY 2026/2027 will support the continued expansion and maintenance of transport and public infrastructure, improvement of road connectivity, enhancement of urban and rural accessibility, construction and maintenance of public buildings, strengthening of storm water drainage systems, and expansion of street lighting infrastructure. These investments are expected to stimulate economic activities, facilitate trade and investment, improve public safety, and contribute to the realization of the County's development priorities as outlined in the Third County Integrated Development Plan (CIDP III) 2023–2028.

PART D: Programme Objectives

Programme	Objective
P 1 Transport Management and safety	To establish an accessible reliable and efficient air transport means for passengers, medical care and perishable agricultural or economic outputs
P 2 Road Development, Maintenance and Management	To create a sustainable, accessible, affordable, reliable, effective and efficient transport system that meets user needs.

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027- 2028/2029

PROGRAMME: P 1 Transport Management and safety

OUTCOME: Efficient service delivery by department to its Agencies.

SUB PROGRAMME: S.P 1.1. Administration and Support Services

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department Of Roads, Public Works and Transport	-Public satisfaction -Information education and communication material produced and disseminated	-Number of surveys done	1	1	1
		- Number of public Interactions done	2	2	2

PROGRAMME: P 2 Infrastructure, Roads and Transport

OUTCOME: Improved accessibility of county roads

SUB PROGRAMME: S.P 2.1. Transport

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of Roads and Public Works	Increased Security with ease of transport of Goods and Services	No. of streetlights maintained and operational	Countywide	Countywide	Countywide

SUB PROGRAMME: S.P 2.2. Rehabilitation, Construction & Periodic Maintenance of Roads & Bridges

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of Roads and Public Works	Maintained roads and bridges	No of km of Roads rehabilitated and passable.	250Km	280Km	300Km
		No km of Roads maintained.	300Km	350Km	400Km
		No of bridges maintained.	6	12	15
Department of Public Works, roads and Transport with consultant Firms	Connected roads across streams and rivers	No of linkages across streams & rivers Inventory Survey Repot	Targeted no. of Roads & Bridges to be Surveyed & designed	Targeted no. of Roads & Bridges to be Surveyed & designed	Targeted no. of Roads & Bridges to be Surveyed & designed

TRADE, INDUSTRIALIZATION, INNOVATION, TOURISM & WILDLIFE

The Department of Trade, Industrialization, Innovation, Tourism and Wildlife forms a key pillar of the executive arm of Kericho County Government. It is mandated to drive economic growth, foster innovation, and promote sustainable tourism and wildlife conservation, all of which contribute significantly to the county's overall development agenda.

Organizational Structure

The department is organized into three directorates supported by a robust administration section. These directorates collectively oversee eight specialized sections:

I. Directorate of Trade and Industrialization

Trade Development

Market Development and Management

Investment Promotion

Weights and Measures

II. Directorate of Tourism and Wildlife

Domestic Tourism Promotion

Wildlife Affairs

III. Directorate of Innovation (aligned with the department's broader mandate to drive innovation-led growth)

The directorates are supported by a dedicated Administration Section, which provides essential cross-cutting services including:

Procurement Unit

Accounting Unit

General Administrative Support Services

Strategic Role and Mandate

The department plays a pivotal role in the socio-economic transformation of Kericho County. Through targeted interventions in trade, industrialization, innovation, tourism, and wildlife management, it seeks to create employment opportunities, generate wealth, and improve the livelihoods of residents. Its activities focus on delivering efficient, citizen-centered services that stimulate local economic activity and enhance the county's competitiveness.

The department's core mandates are clearly defined as follows:

Trade and Industrialization: To develop, regulate, and manage trade activities while promoting industrialization and investment opportunities across the county.

Co-operative Management: To promote the formation, growth, and sustainability of cooperative societies as vehicles for economic empowerment and community development.

Tourism and Wildlife: To promote and develop domestic and local tourism while ensuring effective management and conservation of wildlife resources.

Budgeting and Planning Framework

The department embraces Programme-Based Budgeting (PBB) within the Medium-Term Expenditure Framework (MTEF). This approach ensures that resources are aligned with the priorities outlined in the County Integrated Development Plan (CIDP). By linking budgets directly to programmes and expected outcomes, the department remains focused on achieving its strategic goals, delivering measurable results, and maximizing the impact of public resources on the lives of Kericho residents.

This rewritten version is more professional, logically structured, and enriched with improved flow, clarity, and a polished tone suitable for official documents, reports, or strategic plans. Let me know if you'd like any further adjustments, such as adding specific achievements, vision/mission statements, or making it shorter/longer.

PART A: Vision

“A competitive and innovative tourism, co-operative, trade and industrial sector for socio-economic development”.

PART B: Mission

“To provide an enabling environment that facilitates investments and development of tourism, co-operative, trade and industrial sectors for sustainable growth and wealth creation”.

Strategic goals

The Sector works towards achievement of goals that are geared toward the promotion and development of trade, Industrialization, co-operatives, tourism and wildlife as they are key to the economic growth of the County. The strategic goals for the sector are to:

- i. Have sustainable growth and development of trade and industries.
- ii. Have a vibrant co-operative sector.
- iii. Have an Innovative and sustainable Tourism Industry
- iv. Build Capacity for development of the Sector

Strategic Objectives

The strategic objectives of the sector are to: -

1. Improve the business environment for trade and investment.
2. Promote Micro, Small and Medium Enterprises (MSMEs)
3. Promote investments through growth and development of sustainable industries.
4. Enhance Investments in Tourism
5. Diversify and Develop Tourism Niche Products
6. Support Marketing of Domestic Tourism
7. Develop capacity to enhance efficiency and transparency in service delivery.

Mandates

The sector has three (3) subsectors namely, Trade and Industrialization, Innovation and Tourism and Wildlife. The mandates of the subsectors are as listed below.

Part D: Programmes Objectives:

Programme	Objectives
Trade development and investment	- To improve the business environment for trade and investment - To Promote Micro-Small and Medium Enterprises - To Promote the growth and development of sustainable industries
Innovation	To promote youth innovation across the county
Tourism development and marketing	- To promote a vibrant tourism sector - To market the County as a tourism destination

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

Programme: P.1 Trade Development and Investment

Outcome: Increased business expansions

Sub Programme: SP. 1.1 Trade Development

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Trade and industrialization	Enhanced business skills	No. of entrepreneurs trained	100	200	300
	Increased financial access	No. of loans disbursed. Amount of loans disbursed	60 Kshs 6 million	80 Kshs 8 million	100 Kshs 10 million
	Enhanced market for local products	No. of exhibitions attended.	2 4	3 6	4 8

		No. of exhibitors supported			
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Programme: P.1 Trade Development and Investment

Outcome: Improved business environment.

Sub Programme: SP. 1.2 Market Development

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Trade and industrialization	Improved business environment	No. of markets constructed/renovated	4	4	4
		No. of sanitary facilities constructed	1	2	3
		No. of market lands acquired	2	2	2

Programme: P.1 Trade Development and Investment

Outcome: Competitive and fair business environment

Sub Programme: SP. 1.3 Fair trade practices

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Weights and Measures	Competitive and fair business environment	No. Weighing and measuring instruments verified	1000	1200	1300
		Amount of stamping fees collected	800,000	1,000,000	1,200,000

Programme: P.3 Tourism Development and marketing

Outcome: improved tourism business environment

Sub Programme: SP. 3.1 Tourism Development

Delivery units	Output/outcome	Indicator	Target	Projected Estimates	
			2026/2027	2027/2028	2028/2029
Tourism	Improved tourism business environment	Pieces of land acquired for tourism activities	1	2	3
		No. of exhibition halls	1	2	2

		constructed for tourism			
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WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT

PART A: Vision

The sector vision is ‘*Sustainable access to adequate water in a clean and secure environment.*’

PART B: Mission

The sector mission is to “*Promote, conserve and protect the environment and improve access to water for sustainable national development.*”

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

The Department of Water, Environment, Natural Resources and Climate Change is committed to enhancing access to clean, safe, and reliable water services while promoting a healthy, secure, and sustainable environment for the residents of Kericho County. The sector plays a critical role in supporting the County's key productive sectors, including agriculture, tourism, manufacturing, energy, and urban development, all of which depend on the sustainable management and conservation of water and natural resources. The Department is also responsible for environmental conservation, climate change adaptation and mitigation, watershed protection, pollution control, and the promotion of sustainable utilization of natural resources to ensure long-term environmental sustainability and resilience.

The Department continues to prioritize the development, rehabilitation, and expansion of water supply, sanitation, and sewerage infrastructure to improve access to safe drinking water and enhance public health outcomes. However, the implementation of water and sanitation projects remains capital intensive and

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often requires substantial financial investment over multiple financial years. Consequently, the Department adopts a phased implementation approach, ensuring that available resources are directed towards priority projects while additional funding requirements are programmed in subsequent budget cycles.

Despite significant progress, the Department continues to face a number of implementation challenges, including lengthy procurement processes, inadequate funding relative to growing demand, limited technical and human resource capacity, and shortages of specialized skills, particularly at the middle and lower staff levels. To address these constraints, the Department will continue to strengthen institutional capacity, enhance project planning and contract management, leverage partnerships with development partners and other stakeholders, and promote efficient utilization of available resources to accelerate the delivery of water, sanitation, environmental conservation, and climate resilience programmes across the County.

SECTOR PROGRAMES FOR FINANCIAL YEAR 2026/2027 -2028/2029

PART D: Programme Objectives

Programme	Objective
P1: Administration, Planning and support services	To conduct the overall management of the department in terms of formulation of policies and ensuring the appropriate administrative support service to all other programmes of the department.
P 2: Environment policy development and coordination	To promote and safeguard environmental resources for sustainable development.
P 3: Water supply and sanitation services	To increase access to safe, adequate and affordable water. To Enhance access to basic sanitation services.

PART E: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 -2028/2029

PROGRAM P1: Administration, Planning and Support Services

OUTCOME(S): Efficient service delivery by department to its Agencies

SUB-PROGRAM S.P. 1: General Administration and Support Services						
Delivery Unit	Key Output	Key Performance Indicators	2026/2027	2027/2028	2028/2029	
Department Of Water, Energy, Natural Resources and Environment	-Customer satisfaction Surveys -Information sharing and communication material produced	Survey reports -Number of recommendations from survey done -Number of staff members sensitized	1 report 100 members of staff sensitized. 100	1 report 200 members of staff sensitized. 100	1 report 300 members of staff were sensitive. 100	
	-Internet connectivity in all offices	-No of WIFI connections in our offices	-3NO offices	5NO Offices in the sub-county	10NO offices in the entire county	
PROGRAM: Natural Resources and Environment						
OUTCOME(S): Sustainable clean environment achieved.						
SUB-PROGRAM	DELIVERY UNIT	OUTPUTS	INDICATORS	2026/2027	2027/2028	2028/2029
Development and management of solid waste management infrastructure	Ministry of Environment and Natural resources	Number of conservation areas created	100,000 trees planted in one year	-20 hot sports identified and planted with trees	-20 hot sports identified and planted with trees	-20 hot sports identified and planted with trees
Environmental conservation and management	Ministry of Environment and Natural resources	Number of conservation areas created	100,000 trees planted in one year	-20 hot sports identified and planted with trees	-20 hot sports identified and planted with trees	-20 hot sports identified and planted with trees
PROGRAM: water supply services						
OUTCOME(S): Households served with water.						
SUB-PROGRAM	DELIVERY UNIT	OUTPUTS	INDICATORS	2026/2027	2027/2028	2028/2029
Planning and design of water	Planning and design section	-Surveyed profiles -B/Q produced	-Site Progress Inspection Reports Number of projects	200kms of distribution network of pipelines	300KMs distribution network of pipelines	450KMs distribution network of pipelines

and sanitation infrastructure.	(Ministry of water)		identified and implemented.			
Construction of water and sanitation infrastructure	Tender committee	NO. of contracts awarded	-Site visit notes -design report -NO of completed projects	-200km of distribution network completed	-300km of distribution network completed	-450km of distribution network completed
Feasibility studies and project viability studies	Planning and design section (Ministry of water)	-Surveyed profiles -B/Q produced	-Site Progress Inspection reports -Number of projects identified and implemented.	200kms of distribution network of pipelines	300KMs distribution network of pipelines	450KMs distribution network of pipelines
Construction of pipelines	Tender committee	NO of contracts awarded	-Site visit notes -Progress reports -NO of completion certificates issued	-200km of distribution network completed	-300km of distribution network completed	-450km of distribution network completed
Construction of tanks, pipelines weirs and other civil works	Chief Officer	-completed tanks, pipelines, weirs	-20,000 people have access to clean water	20,000 people with clean tap water	30,000 people with clean tap water	40,000 people with clean tap water

LANDS, HOUSING AND PHYSICAL PLANNING

PART A: Vision

A prosperous county in economic, social and political development with residents enjoying a high quality of life.

PART B: Mission

To foster equitable and sustained socio-economic development through effective and efficient mobilization and utilization of available resources.

PART C: Sector Overview

The Department of Lands, Housing and Physical Planning is mandated, pursuant to the Fourth Schedule of the Constitution of Kenya, 2010, to undertake county planning and development, including land survey and

mapping, boundaries and fencing, housing, physical and land use planning, urban development, and management of public land vested in the County Government. The Department is responsible for promoting orderly, sustainable, and coordinated spatial development through the preparation and implementation of County Spatial Plans, Municipal and Local Physical and Land Use Development Plans, valuation services, development control, and management of government housing and estates.

The Department also facilitates the provision of affordable housing, administration and protection of county public land, acquisition and regularization of land ownership documents for county assets, and strengthening of land information management systems. In line with the National Affordable Housing Programme and the County Integrated Development Plan (CIDP III) 2023–2028, the Department continues to promote planned urbanization, secure land tenure, sustainable human settlements, and efficient land governance to support investment, infrastructure development, environmental conservation, and economic growth across Kericho County.

During FY 2026/2027, the Department will continue implementing programmes aimed at improving land administration, strengthening development control, enhancing urban planning, protecting county assets through acquisition of land ownership documents, improving government housing and estates, and supporting integrated physical planning to ensure orderly and sustainable development throughout the County.

PART D: Programme Objectives

Programme	Objective
101100 P 1: Administration and support services	Build adequate capacity to deliver effective and efficient services
101000 P 2: Housing development and human resource	Formulate and implement housing sector policies. Provision of basic infrastructural services and maintenance of government estates
0108000 P 3: Land policy and planning	Secure government plots and houses through acquisition of titles and fencing

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PART E: Performance Overview and Background for Programme(s) Funding

The Department of Lands, Housing and Physical Planning has continued to play a strategic role in facilitating sustainable land management, orderly urban development, and provision of adequate housing within Kericho County. Over the years, the Department has made significant progress in the preparation and implementation of physical and land use development plans, processing development applications, surveying and safeguarding county public land, improving land records management, and strengthening development control to promote planned and sustainable growth. The Department has also continued to maintain government buildings and residential estates while supporting the implementation of the Affordable Housing Programme and other urban development initiatives.

During the FY 2026/2027 budget period, the Department will prioritize the preparation and review of County Spatial Plans, Municipal and Local Physical and Land Use Development Plans, survey and mapping of county public land, acquisition and processing of title deeds for county properties, installation of boundary beacons and fencing of public land, valuation of county assets, digitization of land records, and enforcement of planning and development standards. In addition, resources have been allocated for the maintenance and rehabilitation of government buildings and residential houses, improvement of public office accommodation, and implementation of affordable and decent housing programmes in collaboration with the National Government and development partners.

Funding for the Department has therefore been directed towards programmes that strengthen land governance, secure county assets, improve urban planning and management, enhance housing development, and promote efficient land administration. These investments will support orderly physical development, improve investor confidence, reduce land-related disputes, enhance public

service delivery, and create an enabling environment for sustainable economic growth and improved living standards. The Department will continue to leverage technology, strengthen institutional capacity, and collaborate with relevant stakeholders to ensure efficient implementation of its mandate and achievement of the County's development priorities as outlined in the Third County Integrated Development Plan (CIDP III) 2023–2028.

PART F: Summary of Programme Outputs, Performance Indicators and Targets for FY 2026/2027 – FY 2028/2029

The Department of Lands, Housing and Physical Planning will continue implementing programmes aimed at strengthening land administration, promoting orderly physical development, improving housing services, and safeguarding county public assets. During the Medium-Term Expenditure Framework (MTEF) period 2026/2027–2028/2029, the Department will focus on enhancing institutional capacity, accelerating the preparation and implementation of physical and land use plans, securing county public land through survey and titling, improving management of government buildings and estates, and supporting sustainable urban development. The Department will also continue digitizing land records, strengthening development control, and implementing affordable housing initiatives in collaboration with the National Government and other stakeholders.

The key outputs expected during the planning period include approved physical and land use development plans, surveyed and titled county public land, improved management of government estates, rehabilitated government buildings, strengthened land information management systems, enhanced compliance with planning regulations, and increased access to planned and sustainable human settlements. These interventions are expected to improve land governance, reduce land-related disputes, safeguard public assets, promote

investment, and facilitate orderly urban and rural development across Kericho County.

Performance of the Department will be measured using key indicators including the number of physical and land use development plans prepared and approved; acreage of county public land surveyed and secured; number of title deeds acquired for county properties; number of government buildings and residential houses rehabilitated or maintained; percentage of development applications processed within statutory timelines; number of planning compliance inspections conducted; number of affordable housing units supported or developed; percentage of land records digitized; and the level of customer satisfaction with departmental services. These performance indicators will guide monitoring and evaluation of programme implementation and ensure efficient utilization of public resources while contributing to the achievement of the County Integrated Development Plan (CIDP III) 2023–2028 and the County's long-term development objectives.

PROGRAMME: 101100 P 1 Administration and Support Services

OUTCOME: Improved institutional capacity, effective policy coordination, enhanced governance, accountability, and efficient service delivery.

SUB PROGRAMME: 101101 S.P. 1.1 Administration, Planning and Support Services

PROGRAMME: 101000 P 2 Housing Development and Government Estates Management

OUTCOME: Improved access to adequate, affordable, safe and sustainable housing, enhanced management and maintenance of government buildings and estates, and improved living standards for residents.

SUB PROGRAMME: 101001 S.P. 2.1 Housing Development and Government Estates Management

PROGRAMME: 0108000 P 3 Land Administration, Physical Planning and Urban Development

OUTCOME 1: Enhanced security of county public land and government assets through surveying, titling, mapping and proper land administration.

OUTCOME 2: Orderly, planned and sustainable urban and rural development through effective physical and land use planning, development control, and efficient land information management.

SUB PROGRAMME: 0108001 S.P. 3.1 Land Administration and Survey Services

SUB PROGRAMME: 0108002 S.P. 3.2 Physical Planning, Development Control and Urban Development

INFORMATION, COMMUNICATION, YOUTH AFFAIRS, SPORTS AND E- GOVERNMENT

PART A: Vision

To provide efficient and reliable ICT infrastructure for sustainable economic growth and development

PART B: Mission

To ensure that ICT pervades all aspects of citizens lives in a structural way knowing when and where to best use ICT and whether it is for economic or social. ICT is to have the place in the County and is to be beneficial in giving critical advantage in areas of governance and business, creating solutions to many problems in the County and enhancing the presentations and dissemination of information.

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

The Department of Information, Communication and Technology (ICT) plays a strategic role in driving digital transformation and improving the efficiency, transparency, and accessibility of public service delivery within the County

Government of Kericho. In line with the Digital Economy Blueprint, the Bottom-Up Economic Transformation Agenda (BETA), and the County Integrated Development Plan (CIDP III) 2023–2028, the Department continues to leverage technology to modernize government operations, strengthen governance, and enhance service delivery through the adoption of innovative digital solutions.

Over the years, the Department has made significant progress in expanding ICT infrastructure, automating key government functions, strengthening network connectivity across county offices, and supporting the implementation of integrated information management systems. During FY 2026/2027, the Department will continue to oversee the implementation, maintenance, and enhancement of Enterprise Resource Planning (ERP) and other digital systems to improve revenue administration, financial management, human resource management, records management, and overall operational efficiency. These investments are expected to enhance accountability, minimize revenue leakages, improve data-driven decision-making, and strengthen public financial management.

Funding has also been prioritized towards expanding reliable ICT connectivity across County Government offices, health facilities, vocational training centres, youth polytechnics, libraries, and other public institutions to facilitate seamless communication and access to digital services. The Department will continue establishing and equipping ICT centres to promote digital literacy, innovation, entrepreneurship, and employment opportunities, particularly among the youth. In addition, investments will be directed towards strengthening cybersecurity, expanding e-government services, improving ICT infrastructure and equipment, and building staff capacity to ensure that the County Government delivers efficient, citizen-centred, secure, and technology-driven public services.

PART D: Programme Objectives

Programme	Objective
020600 P 1 Information & Communication Service	To provide a reliable and secure County operations management systems and support services to all County Government entities & the public To manage knowledge and information for awareness creation, public participation, capacity enhancement and informed decision making
020800 P 2 ICT Structural Development	To establish an effective and efficient ICT framework and network for sustainable economic growth
090700 P 5 Management and development of sports and sport facilities	To develop and manage stadium facilities.

PART F: SUMMARY OF PROGRAMME OUTPUT AND PERFORMANCE AND PERFORMANCE INDICATORS FOR 2026/2027 – 2028/2029

PROGRAMME: 020600 P 1 Information & Communication Service

OUTCOME 1: Improved revenue collection, increased level of awareness and knowledge on County policies and operations and

OUTCOME 2: Ensure ICT Centres are available and reliable to the public.

SUB PROGRAMME: 020613 S.P 1.1 ICT and BPO development services

PROGRAMME: 020800 P 2 ICT Structural Development

OUTCOME: Internetworking & communication establishment in sub counties & various youth polytechnics ice centers

SUB PROGRAMME: 020810 S.P. 2.1 LANS and WANS

PROGRAMME: 090200 P 2 Sports

OUTCOME: A center for development and preservation of youth talent center

SUB PROGRAMME: 090202 S.P. 3.1 Youth Development

Delivery unit	Key output	Key performance Indicators	2026/2027	2027/2028	2028/2029
Department of Sports	Cultural Centre and Youth talent Centre (Athletics, Music, Football)	A construction of youth talent center building	60%	80%	100%

RECURRENT ESTIMATES SUMMARY AND PROJECTED ESTIMATES BY PROGRAMMES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4711000101 Office of the Speaker	2110100 Basic Salaries - Permanent Employees	117,949,733	125,852,365	134,284,474
	2110200 Basic Wages - Temporary Employees	39,198,000	41,824,266	44,626,492
	2110201 Contractual Employees	39,198,000	41,824,266	44,626,492
	2110300 Personal Allowance - Paid as Part of Salary	109,134,064	116,446,047	124,247,931
	2110301 House Allowance	27,899,520	29,768,788	31,763,296
	2110309 Special Duty Allowance	45,910,400	48,986,397	52,268,485
	2110310 Top-up Allowance	480,000	512,160	546,475
	2110312 Responsibility Allowance	14,552,000	15,526,984	16,567,292
	2110314 Transport Allowance	20,292,144	21,651,718	23,102,383
	2110400 Personal Allowances paid as Reimbursements	2,912,000	3,107,104	3,315,280
	2110405 Telephone Allowance	2,912,000	3,107,104	3,315,280
	2120100 Employer Contributions to Compulsory National Social Security Schemes	3,385,168	3,611,974	3,853,977
	2120101 Employer Contributions to National Social Security Fund	3,385,168	3,611,974	3,853,977
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	82,760,601	91,036,662	100,140,327
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,456,315	3,801,947	4,182,141
	2210302 Accommodation - Domestic Travel	70,552,286	77,607,515	85,368,266
	2210303 Daily Subsistence Allowance	8,252,000	9,077,200	9,984,920
	2210304 Sundry Items (e.g. airport tax, taxis, etc...)	500,000	550,000	605,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	17,846,500	19,631,150	21,594,265
	2210401 Travel Costs (airlines, bus, railway, etc.)	3,094,500	3,403,950	3,744,345

2210402 Accommodation	9,126,000	10,038,600	11,042,460
2210403 Daily Subsistence Allowance	4,126,000	4,538,600	4,992,460
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	1,500,000	1,650,000	1,815,000
2210500 Printing , Advertising and Information Supplies and Services	505,000	555,500	611,050
2210504 Advertising, Awareness and Publicity Campaigns	505,000	555,500	611,050
2210600 Rentals of Produced Assets	4,180,000	4,598,000	5,057,800
2210603 Rents and Rates - Non-Residential	4,180,000	4,598,000	5,057,800
2210800 Hospitality Supplies and Services	4,270,000	4,697,000	5,166,700
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,015,000	3,316,500	3,648,150
2210802 Boards, Committees, Conferences and Seminars	1,255,000	1,380,500	1,518,550
2211100 Office and General Supplies and Services	100,000	110,000	121,000
2211103 Sanitary and Cleaning Materials, Supplies and Services	100,000	110,000	121,000
2211200 Fuel Oil and Lubricants	2,000,000	2,200,000	2,420,000
2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,200,000	2,420,000
2211300 Other Operating Expenses	17,820,000	19,602,000	21,562,200
2211308 Legal Dues/fees, Arbitration and Compensation Payments	4,000,000	4,400,000	4,840,000
2211325 Constituency Office Expenses	13,820,000	15,202,000	16,722,200
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,300,000	1,430,000	1,573,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2220101 Maintenance Expenses - Motor Vehicles	300,000	330,000	363,000
	2220105 Routine Maintenance - Vehicles	1,000,000	1,100,000	1,210,000
	2710100 Government Pension and Retirement Benefits	3,042,083	3,245,903	3,463,378

4711000100 Office of the Speaker 4711000201 Clerk's office (Administration.)	2710103 Gratuity - Members of Parliament	3,042,083	3,245,903	3,463,378
	3110900 Purchase of Household Furniture and Institutional Equipment	2,000,000	2,200,000	2,420,000
	3110901 Purchase of Household and Institutional Furniture and Fittings	1,500,000	1,650,000	1,815,000
	3110902 Purchase of Household and Institutional Appliances	500,000	550,000	605,000
	Gross Expenditure..... KShs.	408,403,149	440,147,971	474,457,874
	Net Expenditure..... KShs.	408,403,149	440,147,971	474,457,874
	Net Expenditure..... KShs.	408,403,149	440,147,971	474,457,874
	2110100 Basic Salaries - Permanent Employees	101,376,895	108,169,147	115,416,480
	2110200 Basic Wages - Temporary Employees	12,540,000	13,380,180	14,276,652
	2110202 Casual Labour - Others	12,540,000	13,380,180	14,276,652
	2110300 Personal Allowance - Paid as Part of Salary	36,048,184	38,463,413	41,040,460
	2110301 House Allowance	22,862,620	24,394,416	26,028,841
	2110309 Special Duty Allowance	500,000	533,500	569,245
	2110312 Responsibility Allowance	688,000	734,096	783,280
	2110314 Transport Allowance	9,013,564	9,617,473	10,261,843
	2110315 Extraneous Allowance	240,000	256,080	273,237
	2110318 Non- Practicing Allowance	2,000,000	2,134,000	2,276,978
	2110320 Leave Allowance	744,000	793,848	847,036
	2110400 Personal Allowances paid as Reimbursements	694,000	740,498	790,111
	2110405 Telephone Allowance	694,000	740,498	790,111
	2120100 Employer Contributions to Compulsory National Social Security Schemes	38,784,249	41,382,794	44,155,441
	2120101 Employer Contributions to National Social Security Fund	2,008,800	2,143,390	2,286,997
	2120103 Employer Contribution to Staff Pensions Scheme	36,775,449	39,239,404	41,868,444
	2210100 Utilities Supplies and Services	1,020,000	1,030,200	1,133,220

2210101 Electricity	600,000	606,000	666,600
2210102 Water and sewerage charges	420,000	424,200	466,620
2210200 Communication, Supplies and Services	1,450,000	1,464,500	1,610,950
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	150,000	151,500	166,650
2210202 Internet Connections	1,200,000	1,212,000	1,333,200
2210203 Courier and Postal Services	100,000	101,000	111,100
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	42,901,161	43,330,171	47,663,190
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,600,000	2,626,000	2,888,600
2210302 Accommodation - Domestic Travel	26,823,624	27,091,860	29,801,046
2210303 Daily Subsistence Allowance	12,549,450	12,674,943	13,942,439
2210304 Sundry Items (e.g. airport tax, taxis, etc....)	928,087	937,368	1,031,105
2210400 Foreign Travel and Subsistence, and other transportation costs	10,796,490	10,904,455	11,994,900

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,905,500	1,924,555	2,117,011
	2210402 Accommodation	5,072,418	5,123,142	5,635,456
	2210403 Daily Subsistence Allowance	2,218,572	2,240,758	2,464,833
	2210404 Sundry Items (e.g. airport tax, taxis, etc....)	1,600,000	1,616,000	1,777,600
	2210500 Printing , Advertising and Information Supplies and Services	4,350,000	4,393,500	4,832,850
	2210502 Publishing and Printing Services	1,800,000	1,818,000	1,999,800
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	355,000	358,550	394,405
	2210504 Advertising, Awareness and Publicity Campaigns	2,195,000	2,216,950	2,438,645
	2210600 Rentals of Produced Assets	800,000	808,000	888,800

2210604 Hire of Transport	800,000	808,000	888,800
2210700 Training Expenses	5,083,000	5,133,830	5,647,213
2210701 Travel Allowance	500,000	505,000	555,500
2210710 Accommodation Allowance	2,300,000	2,323,000	2,555,300
2210711 Tuition Fees	500,000	505,000	555,500
2210715 Kenya School of Government	1,783,000	1,800,830	1,980,913
2210800 Hospitality Supplies and Services	8,880,000	8,968,800	9,865,680
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,985,000	5,034,850	5,538,335
2210802 Boards, Committees, Conferences and Seminars	3,745,000	3,782,450	4,160,695
2210805 National Celebrations	150,000	151,500	166,650
2210900 Insurance Costs	46,463,256	46,927,889	51,620,677
2210901 Group Personal Insurance	7,363,256	7,436,889	8,180,577
2210902 Buildings Insurance	1,000,000	1,010,000	1,111,000
2210904 Motor Vehicle Insurance	3,183,387	3,215,221	3,536,743
2210910 Medical Insurance	34,916,613	35,265,779	38,792,357
2211000 Specialised Materials and Supplies	7,510,000	7,585,100	8,343,610
2211009 Education and Library Supplies	510,000	515,100	566,610
2211010 Supplies for Broadcasting and Information Services	1,000,000	1,010,000	1,111,000
2211016 Purchase of Uniforms and Clothing - Staff	6,000,000	6,060,000	6,666,000
2211100 Office and General Supplies and Services	2,864,438	2,893,082	3,182,391
2211101 General Office Supplies (papers, pencils, forms, small office equipment)	1,564,438	1,580,082	1,738,091
2211102 Supplies and Accessories for Computers and Printers	800,000	808,000	888,800
2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	505,000	555,500

	2211200 Fuel Oil and Lubricants	5,000,000	5,050,000	5,555,500
	2211201 Refined Fuels and Lubricants for Transport	5,000,000	5,050,000	5,555,500
	2211300 Other Operating Expenses	14,285,824	14,428,682	14,871,650
	2211301 Bank Service Commission and Charges	100,000	101,000	111,100
	2211305 Contracted Guards and Cleaning Services	600,000	606,000	666,600
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000	1,010,000	111,100
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	11,000,000	11,110,000	12,221,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211310 Contracted Professional Services	1,485,824	1,500,682	1,650,750
	2211323 Laundry Expenses	100,000	101,000	111,100
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	8,129,275	8,210,568	9,031,625
	2220101 Maintenance Expenses - Motor Vehicles	4,129,275	4,170,568	4,587,625
	2220105 Routine Maintenance - Vehicles	4,000,000	4,040,000	4,444,000
	2220200 Routine Maintenance - Other Assets	1,589,828	1,605,726	1,766,299
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	300,000	303,000	333,300
	2220205 Maintenance of Buildings and Stations -- Non-Residential	289,828	292,726	321,999
	2220210 Maintenance of Computers, Software, and Networks	1,000,000	1,010,000	1,111,000
	2710100 Government Pension and Retirement Benefits	29,048,522	29,339,007	32,272,908
	2710102 Gratuity - Civil Servants	29,048,522	29,339,007	32,272,908
	3110300 Refurbishment of Buildings	550,000	555,500	611,050
	3110302 Refurbishment of Non-Residential Buildings	550,000	555,500	611,050
	3110900 Purchase of Household Furniture and Institutional Equipment	5,000,000	5,050,000	5,555,000

4711000200 Clerk's office (Administration.) 4711000301 County Assembly Service Board	3110901 Purchase of Household and Institutional Furniture and Fittings	3,500,000	3,535,000	3,888,500
	3110902 Purchase of Household and Institutional Appliances	1,500,000	1,515,000	1,666,500
	3111000 Purchase of Office Furniture and General Equipment	3,702,813	3,739,841	4,113,925
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,010,000	1,111,100
	3111002 Purchase of Computers, Printers and other IT Equipment	2,102,813	2,123,841	2,336,225
	3111005 Purchase of Photocopiers	400,000	404,000	444,400
	3111009 Purchase of other Office Equipment	200,000	202,000	222,200
	4110400 Domestic Loans to Individuals and Households	20,485,073	22,533,580	24,786,938
	4110403 Housing loans to public servants	20,485,073	22,533,580	24,786,938
	Gross Expenditure..... KShs.	409,353,008	426,088,463	461,027,520
	Net Expenditure..... KShs.	409,353,008	426,088,463	461,027,520
	Net Expenditure..... KShs.	409,353,008	426,088,463	461,027,520
	2110100 Basic Salaries - Permanent Employees	3,176,170	3,388,973	3,602,478
	2110300 Personal Allowance - Paid as Part of Salary	1,168,000	1,246,256	1,329,755
	2110312 Responsibility Allowance	688,000	734,096	783,280
	2110314 Transport Allowance	480,000	512,160	546,475
	2110400 Personal Allowances paid as Reimbursements	96,000	102,432	109,295
	2110405 Telephone Allowance	96,000	102,432	109,295
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,224,900	3,547,390	3,785,065
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	440,000	469,480
	2210302 Accommodation - Domestic Travel	2,000,000	2,200,000	2,347,400
	2210303 Daily Subsistence Allowance	824,900	907,390	968,185
	2210400 Foreign Travel and Subsistence, and other transportation costs	2,150,000	2,365,000	2,601,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	250,000	275,000	302,500

	2210402 Accommodation	1,500,000	1,650,000	1,815,000
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HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210403 Daily Subsistence Allowance	400,000	440,000	484,000
	2210500 Printing , Advertising and Information Supplies and Services	200,000	220,000	234,740
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	200,000	220,000	234,740
	2210700 Training Expenses	461,770	507,947	541,979
	2210710 Accommodation Allowance	261,770	287,947	307,239
	2210711 Tuition Fees	200,000	220,000	234,740
	2210800 Hospitality Supplies and Services	250,000	275,000	293,425
	2210802 Boards, Committees, Conferences and Seminars	250,000	275,000	293,425
	2211100 Office and General Supplies and Services	157,000	172,700	184,271
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	157,000	172,700	184,271
	2710100 Government Pension and Retirement Benefits	674,636	742,100	791,820
	2710102 Gratuity - Civil Servants	674,636	742,100	791,820
	Gross Expenditure..... KShs.	11,558,476	12,567,798	13,474,328
	Net Expenditure..... KShs.	11,558,476	12,567,798	13,474,328
	Net Expenditure..... KShs.	11,558,476	12,567,798	13,474,328
4711000300 County Assembly Service Board	Net Expenditure..... KShs.	829,314,633	878,804,232	948,959,722
4711000000 COUNTY ASSEMBLY	2110100 Basic Salaries - Permanent Employees	130,406,622	138,622,239	147,355,440
4712000101 Administration	2110101 Basic Salaries - Civil Service	130,406,622	138,622,239	147,355,440
	2110300 Personal Allowance - Paid as Part of Salary	62,705,989	66,656,466	70,855,825
	2110301 House Allowance	42,597,856	45,281,522	48,134,258
	2110303 Acting Allowance	246,271	261,786	278,279
	2110311 Transfer Allowance	129,366	137,514	146,179

	2110314 Transport Allowance	12,479,226	13,265,418	14,101,139
	2110318 Non- Practicing Allowance	63,000	66,969	71,188
	2110320 Leave Allowance	3,703,849	3,937,191	4,185,234
	2110322 Risk Allowance	3,486,421	3,706,066	3,939,548
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	37,719,659	40,095,998	42,622,045
	2120399 Employer Contributions to Social Security Funds and Schemes	37,719,659	40,095,998	42,622,045
	2210100 Utilities Supplies and Services	900,000	945,000	1,004,535
	2210101 Electricity	400,000	420,000	446,460
	2210102 Water and sewerage charges	500,000	525,000	558,075
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	8,401,000	8,821,050	9,376,777
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,350,000	3,517,500	3,739,103
	2210302 Accommodation - Domestic Travel	2,200,500	2,310,525	2,456,088
	2210303 Daily Subsistence Allowance	2,850,500	2,993,025	3,181,586
	2210400 Foreign Travel and Subsistence, and other transportation costs	560,000	588,000	625,045
	2210401 Travel Costs (airlines, bus, railway, etc.)	150,000	157,500	167,423
	2210402 Accommodation	210,000	220,500	234,392
	2210403 Daily Subsistence Allowance	200,000	210,000	223,230

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210500 Printing , Advertising and Information Supplies and Services	1,702,000	1,797,500	1,910,742
	2210502 Publishing and Printing Services	902,000	947,100	1,006,767
	2210599 Printing, Advertising - Other	800,000	850,400	903,975
	2210700 Training Expenses	6,418,396	6,760,636	7,186,556

2210708 Trainer Allowance	646,696	679,031	721,810
2210710 Accommodation Allowance	1,281,500	1,345,575	1,430,346
2210711 Tuition Fees	1,450,000	1,522,500	1,618,418
2210712 Trainee Allowance	1,400,200	1,470,210	1,562,833
2210799 Training Expenses - Other (Bud	1,640,000	1,743,320	1,853,149
2210800 Hospitality Supplies and Services	4,340,400	4,557,420	4,844,538
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,490,400	2,614,920	2,779,660
2210802 Boards, Committees, Conferences and Seminars	1,850,000	1,942,500	2,064,878
2210900 Insurance Costs	200,000,000	210,000,000	223,230,000
2210910 Medical Insurance	200,000,000	210,000,000	223,230,000
2211000 Specialised Materials and Supplies	1,000,000	1,050,000	1,116,150
2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,050,000	1,116,150
2211100 Office and General Supplies and Services	8,006,640	6,090,000	6,473,670
2211101 General Office Supplies (papers, pencils, forms, small office equipment	3,500,000	2,625,000	2,790,375
2211102 Supplies and Accessories for Computers and Printers	2,506,640	1,365,000	1,450,995
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,000,000	2,100,000	2,232,300
2211200 Fuel Oil and Lubricants	3,000,000	3,150,000	3,348,450
2211201 Refined Fuels and Lubricants for Transport	3,000,000	3,150,000	3,348,450
2211300 Other Operating Expenses	520,150	546,158	580,565
2211305 Contracted Guards and Cleaning Services	320,150	336,158	357,335
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000	210,000	223,230
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,300,000	1,365,000	1,450,995
2220101 Maintenance Expenses - Motor Vehicles	1,300,000	1,365,000	1,450,995

	2220200 Routine Maintenance - Other Assets	2,200,000	2,310,000	2,455,530
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,200,000	1,260,000	1,339,380
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,000,000	1,050,000	1,116,150
	2630200 Capital Grants to Government Agencies and other Levels of Government	40,500,000	43,051,500	45,763,745
	2630201 Capital Grants to Semi-Autonomous Government Agencies	40,500,000	43,051,500	45,763,745
	2710100 Government Pension and Retirement Benefits	2,579,971	2,742,509	2,915,287
	2710102 Gratuity - Civil Servants	1,824,000	1,938,912	2,061,063
	2710105 Gratuity - Ministers	755,971	803,597	854,224
	3111000 Purchase of Office Furniture and General Equipment	500,000	531,500	564,985
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	531,500	564,985
	Gross Expenditure..... KShs.	512,760,827	539,680,976	573,680,880
	Net Expenditure..... KShs.	512,760,827	539,680,976	573,680,880

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4712000100 Administration	Net Expenditure..... KShs.	512,760,827	539,680,976	573,680,880
4712000000 PUBLIC SERVICE MANAGEMENT	Net Expenditure..... KShs.	512,760,827	539,680,976	573,680,880
4713000101 Administration	2110100 Basic Salaries - Permanent Employees	10,723,887	11,399,492	12,117,660
	2110101 Basic Salaries - Civil Service	10,723,887	11,399,492	12,117,660
	2110300 Personal Allowance - Paid as Part of Salary	8,761,284	9,313,246	9,899,980
	2110301 House Allowance	4,895,679	5,204,107	5,531,966
	2110314 Transport Allowance	1,811,039	1,925,136	2,046,419
	2110320 Leave Allowance	427,640	454,580	483,219
	2110322 Risk Allowance	1,626,926	1,729,423	1,838,376
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	1,791,116	1,903,956	2,023,906
	2120399 Employer Contributions to Social Security Funds and Schemes	1,791,116	1,903,956	2,023,906

2210100 Utilities Supplies and Services	2,500,000	2,625,000	2,790,375
2210101 Electricity	1,000,000	1,050,000	1,116,150
2210102 Water and sewerage charges	1,500,000	1,575,000	1,674,225
2210200 Communication, Supplies and Services	1,000,000	1,050,000	1,116,150
2210202 Internet Connections	500,000	525,000	558,075
2210203 Courier and Postal Services	500,000	525,000	558,075
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,700,000	1,785,000	1,897,455
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	630,000	669,690
2210302 Accommodation - Domestic Travel	700,000	735,000	781,305
2210303 Daily Subsistence Allowance	400,000	420,000	446,460
2210400 Foreign Travel and Subsistence, and other transportation costs	2,000,000	2,100,000	2,232,300
2210401 Travel Costs (airlines, bus, railway, etc.)	1,000,000	1,050,000	1,116,150
2210402 Accommodation	500,000	525,000	558,075
2210403 Daily Subsistence Allowance	500,000	525,000	558,075
2210500 Printing , Advertising and Information Supplies and Services	1,000,000	1,050,000	1,116,150
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,000,000	1,050,000	1,116,150
2210700 Training Expenses	835,061	876,814	932,053
2210701 Travel Allowance	300,000	315,000	334,845
2210710 Accommodation Allowance	335,061	351,814	373,978
2210711 Tuition Fees	200,000	210,000	223,230
2210800 Hospitality Supplies and Services	500,000	525,000	558,075
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	223,230
2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	334,845

	2211000 Specialised Materials and Supplies	1,500,000	1,575,000	1,674,225
	2211003 Veterinarian Supplies and Materials	500,000	525,000	558,075
	2211007 Agricultural Materials, Supplies and Small Equipment	500,000	525,000	558,075
	2211016 Purchase of Uniforms and Clothing - Staff	500,000	525,000	558,075
	2211100 Office and General Supplies and Services	2,500,000	2,625,000	2,790,375

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	1,000,000	1,050,000	1,116,150
	2211102 Supplies and Accessories for Computers and Printers	1,000,000	1,050,000	1,116,150
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	558,075
	2211200 Fuel Oil and Lubricants	4,000,000	4,200,000	4,464,600
	2211201 Refined Fuels and Lubricants for Transport	4,000,000	4,200,000	4,464,600
	2211300 Other Operating Expenses	2,000,000	2,100,000	2,232,300
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000	1,050,000	1,116,150
	2211310 Contracted Professional Services	1,000,000	1,050,000	1,116,150
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000	2,625,000	2,790,375
	2220101 Maintenance Expenses - Motor Vehicles	2,500,000	2,625,000	2,790,375
	2220200 Routine Maintenance - Other Assets	2,000,000	2,100,000	2,232,300
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	500,000	525,000	558,075
	2220205 Maintenance of Buildings and Stations -- Non-Residential	1,500,000	1,575,000	1,674,225
	2710100 Government Pension and Retirement Benefits	2,507,342	2,665,304	2,833,219
	2710102 Gratuity - Civil Servants	1,791,116	1,903,956	2,023,906
	2710105 Gratuity - Ministers	716,226	761,348	809,313

4713000100 Administration 4713000201 Agriculture	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,100,000	1,169,300
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,169,300
	Gross Expenditure..... KShs.	48,818,690	51,618,812	54,870,798
	Net Expenditure..... KShs.	48,818,690	51,618,812	54,870,798
	Net Expenditure..... KShs.	48,818,690	51,618,812	54,870,798
	2110100 Basic Salaries - Permanent Employees	26,557,676	28,230,810	30,009,351
	2110101 Basic Salaries - Civil Service	26,557,676	28,230,810	30,009,351
	2110200 Basic Wages - Temporary Employees	1,000,000	1,050,000	1,116,150
	2110202 Casual Labour - Others	1,000,000	1,050,000	1,116,150
	2110300 Personal Allowance - Paid as Part of Salary	21,697,298	23,064,227	24,517,273
	2110301 House Allowance	12,124,136	12,887,956	13,699,897
	2110314 Transport Allowance	1,059,048	1,125,768	1,196,691
	2110320 Leave Allowance	8,514,114	9,050,503	9,620,685
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	600,000	630,000	669,690
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	223,230
	2210302 Accommodation - Domestic Travel	200,000	210,000	223,230
	2210303 Daily Subsistence Allowance	200,000	210,000	223,230
	2210700 Training Expenses	800,000	840,000	892,920
	2210701 Travel Allowance	300,000	315,000	334,845
	2210710 Accommodation Allowance	300,000	315,000	334,845
	2210711 Tuition Fees	200,000	210,000	223,230
	2210800 Hospitality Supplies and Services	400,000	420,000	446,460
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000	105,000	111,615

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029

4713000200 Agriculture 4713000301 Livestock and Veterinary Services	2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	334,845
	Gross Expenditure..... KShs.	51,054,974	54,235,037	57,651,844
	Net Expenditure..... KShs.	51,054,974	54,235,037	57,651,844
	Net Expenditure..... KShs.	51,054,974	54,235,037	57,651,844
	2110100 Basic Salaries - Permanent Employees	19,979,587	21,238,301	22,576,314
	2110101 Basic Salaries - Civil Service	19,979,587	21,238,301	22,576,314
	2110300 Personal Allowance - Paid as Part of Salary	16,323,079	17,351,433	18,444,573
	2110301 House Allowance	9,121,100	9,695,729	10,306,560
	2110314 Transport Allowance	6,405,247	6,808,778	7,237,731
	2110320 Leave Allowance	796,732	846,926	900,282
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	600,000	630,000	669,690
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	223,230
	2210302 Accommodation - Domestic Travel	200,000	210,000	223,230
	2210303 Daily Subsistence Allowance	200,000	210,000	223,230
	2210700 Training Expenses	750,000	787,500	837,113
	2210701 Travel Allowance	300,000	315,000	334,845
	2210710 Accommodation Allowance	300,000	315,000	334,845
	2210711 Tuition Fees	150,000	157,500	167,423
	2210800 Hospitality Supplies and Services	300,000	315,000	334,845
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000	105,000	111,615
	2210802 Boards, Committees, Conferences and Seminars	200,000	210,000	223,230
	Gross Expenditure..... KShs.	37,952,666	40,322,234	42,862,535
	Net Expenditure..... KShs.	37,952,666	40,322,234	42,862,535
	Net Expenditure..... KShs.	37,952,666	40,322,234	42,862,535
4713000300 Livestock and Veterinary Services	2110100 Basic Salaries - Permanent Employees	3,652,926	3,883,060	4,127,693
4713000401 Fisheries	2110101 Basic Salaries - Civil Service	3,652,926	3,883,060	4,127,693

	2110300 Personal Allowance - Paid as Part of Salary	2,984,396	3,172,413	3,372,274
	2110301 House Allowance	1,667,637	1,772,698	1,884,378
	2110314 Transport Allowance	1,171,090	1,244,869	1,323,295
	2110320 Leave Allowance	145,669	154,846	164,601
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	600,000	630,000	669,690
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	223,230
	2210302 Accommodation - Domestic Travel	200,000	210,000	223,230
	2210303 Daily Subsistence Allowance	200,000	210,000	223,230
	2210700 Training Expenses	200,000	210,000	223,230
	2210701 Travel Allowance	100,000	105,000	111,615
	2210711 Tuition Fees	100,000	105,000	111,615
	2210800 Hospitality Supplies and Services	300,000	315,000	334,845
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000	105,000	111,615

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4713000400 Fisheries 4713000000 AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES 4714000101 Administration	2210802 Boards, Committees, Conferences and Seminars	200,000	210,000	223,230
	Gross Expenditure..... KShs.	7,737,322	8,210,473	8,727,732
	Net Expenditure..... KShs.	7,737,322	8,210,473	8,727,732
	Net Expenditure..... KShs.	7,737,322	8,210,473	8,727,732
	Net Expenditure..... KShs.	145,563,652	154,386,556	164,112,909
	2110100 Basic Salaries - Permanent Employees	593,590,170	637,364,351	677,518,305
	2110101 Basic Salaries - Civil Service	593,590,170	637,364,351	677,518,305
	2110300 Personal Allowance - Paid as Part of Salary	140,945,000	149,824,535	159,263,481
	2110301 House Allowance	80,434,000	85,501,342	90,887,927
	2110309 Special Duty Allowance	39,735,000	42,238,305	44,899,318

2110311 Transfer Allowance	9,760,000	10,374,880	11,028,497
2110314 Transport Allowance	10,458,000	11,116,854	11,817,216
2110320 Leave Allowance	558,000	593,154	630,523
2210100 Utilities Supplies and Services	800,000	840,000	882,000
2210101 Electricity	400,000	420,000	441,000
2210102 Water and sewerage charges	400,000	420,000	441,000
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,400,000	4,620,000	4,851,000
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	680,000	714,000	749,700
2210302 Accommodation - Domestic Travel	1,860,000	1,953,000	2,050,650
2210303 Daily Subsistence Allowance	1,860,000	1,953,000	2,050,650
2210400 Foreign Travel and Subsistence, and other transportation costs	800,000	840,000	882,000
2210401 Travel Costs (airlines, bus, railway, etc.)	560,000	588,000	617,400
2210402 Accommodation	120,000	126,000	132,300
2210403 Daily Subsistence Allowance	120,000	126,000	132,300
2210500 Printing , Advertising and Information Supplies and Services	1,900,000	2,070,000	2,256,000
2210503 Subscriptions to Newspapers, Magazines and Periodicals	250,000	262,500	275,625
2210504 Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
2210599 Printing, Advertising - Other	1,500,000	1,650,000	1,815,000
2210700 Training Expenses	4,000,000	4,200,000	4,410,000
2210708 Trainer Allowance	1,000,000	1,050,000	1,102,500
2210710 Accommodation Allowance	1,000,000	1,050,000	1,102,500
2210711 Tuition Fees	1,000,000	1,050,000	1,102,500
2210712 Trainee Allowance	1,000,000	1,050,000	1,102,500

	2210800 Hospitality Supplies and Services	6,500,000	6,825,000	7,166,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,000,000	5,250,000	5,512,500
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
	2211000 Specialised Materials and Supplies	2,000,000	2,100,000	2,205,000
	2211009 Education and Library Supplies	800,000	840,000	882,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,200,000	1,260,000	1,323,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	2211300 Other Operating Expenses	150,000	157,500	165,375
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	350,000	367,500	385,875
	2220101 Maintenance Expenses - Motor Vehicles	350,000	367,500	385,875
	2220200 Routine Maintenance - Other Assets	1,000,000	1,050,000	1,102,500
	2220210 Maintenance of Computers, Software, and Networks	1,000,000	1,050,000	1,102,500
	2710100 Government Pension and Retirement Benefits	3,410,000	3,624,830	3,853,195
	2710102 Gratuity - Civil Servants	2,435,000	2,588,405	2,751,475
	2710105 Gratuity - Ministers	975,000	1,036,425	1,101,720
	3110900 Purchase of Household Furniture and Institutional Equipment	500,000	550,000	605,000
	3110902 Purchase of Household and Institutional Appliances	500,000	550,000	605,000

	3111000 Purchase of Office Furniture and General Equipment	3,150,000	3,465,000	3,811,500
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111002 Purchase of Computers, Printers and other IT Equipment	2,500,000	2,750,000	3,025,000
	3111005 Purchase of Photocopiers	400,000	440,000	484,000
	Gross Expenditure..... KShs.	765,995,170	820,523,716	872,113,731
	Net Expenditure..... KShs.	765,995,170	820,523,716	872,113,731
	Net Expenditure..... KShs.	765,995,170	820,523,716	872,113,731
4714000100 Administration	2210100 Utilities Supplies and Services	400,000	420,000	441,000
4714000201 Basic Education(ECDE)	2210101 Electricity	200,000	210,000	220,500
	2210102 Water and sewerage charges	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,060,000	3,213,000	3,373,650
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	340,000	357,000	374,850
	2210302 Accommodation - Domestic Travel	1,360,000	1,428,000	1,499,400
	2210303 Daily Subsistence Allowance	1,360,000	1,428,000	1,499,400
	2210400 Foreign Travel and Subsistence, and other transportation costs	400,000	420,000	441,000
	2210401 Travel Costs (airlines, bus, railway, etc.)	280,000	294,000	308,700
	2210402 Accommodation	60,000	63,000	66,150
	2210403 Daily Subsistence Allowance	60,000	63,000	66,150
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,205,000
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,205,000
	2211300 Other Operating Expenses	2,400,000	2,520,000	2,646,000
	2211324 Registration of Land	2,400,000	2,520,000	2,646,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	400,000	420,000	441,000
	2220101 Maintenance Expenses - Motor Vehicles	400,000	420,000	441,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4714000200 Basic Education(ECDE)	2640100 Scholarships and other Educational Benefits	96,400,000	99,440,000	109,384,000
	2640101 Scholarships and other Educational Benefits - Secondary Education	96,400,000	99,440,000	109,384,000
	3110900 Purchase of Household Furniture and Institutional Equipment	500,000	550,000	605,000
	3110902 Purchase of Household and Institutional Appliances	500,000	550,000	605,000
	3111000 Purchase of Office Furniture and General Equipment	650,000	715,000	786,500
	3111001 Purchase of Office Furniture and Fittings	250,000	275,000	302,500
	3111005 Purchase of Photocopiers	400,000	440,000	484,000
	Gross Expenditure..... KShs.	106,210,000	109,798,000	120,323,150
	Net Expenditure..... KShs.	106,210,000	109,798,000	120,323,150
	Net Expenditure..... KShs.	106,210,000	109,798,000	120,323,150
	4714000200 Basic Education(ECDE)	400,000	420,000	441,000
	4714000401 Culture			
	2210100 Utilities Supplies and Services	200,000	210,000	220,500
	2210101 Electricity	200,000	210,000	220,500
	2210102 Water and sewerage charges	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,980,000	2,079,000	2,182,950
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	340,000	357,000	374,850
	2210302 Accommodation - Domestic Travel	820,000	861,000	904,050
	2210303 Daily Subsistence Allowance	820,000	861,000	904,050
	2210400 Foreign Travel and Subsistence, and other transportation costs	400,000	420,000	441,000
	2210401 Travel Costs (airlines, bus, railway, etc.)	280,000	294,000	308,700
	2210402 Accommodation	60,000	63,000	66,150
	2210403 Daily Subsistence Allowance	60,000	63,000	66,150
	2211100 Office and General Supplies and Services	2,000,000	2,100,000	2,205,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	2,000,000	2,100,000	2,205,000

4714000400 Culture 4714000501 Social Services	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	600,000	630,000	661,500
	2220101 Maintenance Expenses - Motor Vehicles	600,000	630,000	661,500
	Gross Expenditure..... KShs.	5,380,000	5,649,000	5,931,450
	Net Expenditure..... KShs.	5,380,000	5,649,000	5,931,450
	Net Expenditure..... KShs.	5,380,000	5,649,000	5,931,450
	2210100 Utilities Supplies and Services	400,000	420,000	441,000
	2210101 Electricity	200,000	210,000	220,500
	2210102 Water and sewerage charges	200,000	210,000	220,500
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,260,000	2,373,000	2,491,650
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	340,000	357,000	374,850
	2210302 Accommodation - Domestic Travel	960,000	1,008,000	1,058,400
	2210303 Daily Subsistence Allowance	960,000	1,008,000	1,058,400
	2210400 Foreign Travel and Subsistence, and other transportation costs	400,000	420,000	441,000
	2210401 Travel Costs (airlines, bus, railway, etc.)	280,000	294,000	308,700
	2210402 Accommodation	60,000	63,000	66,150
	2210403 Daily Subsistence Allowance	60,000	63,000	66,150

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4714000500 Social Services 4714000000 EDUCATION, YOUTH AFFAIRS, CHILDREN, CULTURE AND SOCIAL SERVICES 4715000101 Curative	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	Gross Expenditure..... KShs.	3,560,000	3,738,000	3,924,900
	Net Expenditure..... KShs.	3,560,000	3,738,000	3,924,900
	Net Expenditure..... KShs.	3,560,000	3,738,000	3,924,900
	Net Expenditure..... KShs.	881,145,170	939,708,716	1,002,293,231
	2210100 Basic Salaries - Permanent Employees	884,085,398	939,782,778	998,989,093
	2210101 Basic Salaries - Civil Service	884,085,398	939,782,778	998,989,093

2110200 Basic Wages - Temporary Employees	8,843,767	9,400,925	9,993,183
2110201 Contractual Employees	3,356,707	3,568,180	3,792,975
2110202 Casual Labour - Others	5,487,060	5,832,745	6,200,208
2110300 Personal Allowance - Paid as Part of Salary	223,437,411	237,513,970	252,477,350
2110301 House Allowance	44,834,632	47,659,214	50,661,744
2110314 Transport Allowance	28,802,630	30,617,196	32,546,079
2110315 Extraneous Allowance	10,682,310	11,355,296	12,070,680
2110318 Non- Practicing Allowance	3,465,741	3,684,083	3,916,180
2110320 Leave Allowance	13,665,542	14,526,471	15,441,639
2110322 Risk Allowance	36,183,740	38,463,316	40,886,505
2110323 Late Duty Allowance	83,319,888	88,569,041	94,148,891
2110335 Emergency Call Allowance	2,458,928	2,613,841	2,778,513
2110399 Personal Allowances paid - Oth	24,000	25,512	27,119
2110400 Personal Allowances paid as Reimbursements	104,378,036	110,953,852	117,943,945
2110405 Telephone Allowance	4,368,000	4,643,184	4,935,705
2110499 Personal Allowances paid as Reimbursements	100,010,036	106,310,668	113,008,240
2120300 Employer Contributions to Social Benefit Schemes Outside Government	20,000,000	21,260,000	22,599,380
2120399 Employer Contributions to Social Security Funds and Schemes	20,000,000	21,260,000	22,599,380
2210100 Utilities Supplies and Services	8,173,955	8,582,653	9,123,360
2210101 Electricity	5,352,000	5,619,600	5,973,635
2210102 Water and sewerage charges	2,821,955	2,963,053	3,149,725
2210200 Communication, Supplies and Services	315,000	330,750	351,587
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	315,000	330,750	351,587

	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,627,054	2,758,407	2,932,187
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000	315,000	334,845
	2210302 Accommodation - Domestic Travel	732,000	768,600	817,022
	2210303 Daily Subsistence Allowance	1,595,054	1,674,807	1,780,320
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,260,494	1,323,519	1,406,900
	2210402 Accommodation	1,260,494	1,323,519	1,406,900
	2210500 Printing , Advertising and Information Supplies and Services	932,000	978,600	1,040,252
	2210502 Publishing and Printing Services	932,000	978,600	1,040,252

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210700 Training Expenses	1,938,946	2,035,893	2,164,155
	2210701 Travel Allowance	984,000	1,033,200	1,098,292
	2210711 Tuition Fees	954,946	1,002,693	1,065,863
	2210800 Hospitality Supplies and Services	482,000	506,100	537,984
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	322,000	338,100	359,400
	2210802 Boards, Committees, Conferences and Seminars	160,000	168,000	178,584
	2211000 Specialised Materials and Supplies	96,957,408	101,805,279	108,219,011
	2211001 Medical Drugs	44,537,168	46,764,027	49,710,161
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	49,024,344	51,475,561	54,718,521
	2211008 Laboratory Materials, Supplies and Small Equipment	2,595,896	2,725,691	2,897,409
	2211016 Purchase of Uniforms and Clothing - Staff	800,000	840,000	892,920
	2211100 Office and General Supplies and Services	2,182,186	2,291,295	2,435,646
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	662,186	695,295	739,098

	2211102 Supplies and Accessories for Computers and Printers	520,000	546,000	580,398
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,050,000	1,116,150
	2211200 Fuel Oil and Lubricants	4,000,000	4,200,000	4,464,600
	2211201 Refined Fuels and Lubricants for Transport	4,000,000	4,200,000	4,464,600
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,518,899	2,644,844	2,811,469
	2220101 Maintenance Expenses - Motor Vehicles	2,518,899	2,644,844	2,811,469
	2630200 Capital Grants to Government Agencies and other Levels of Government	754,245,582	829,670,140	912,637,154
	2630201 Capital Grants to Semi-Autonomous Government Agencies	754,245,582	829,670,140	912,637,154
	2710100 Government Pension and Retirement Benefits	1,106,250	1,175,944	1,250,028
	2710102 Gratuity - Civil Servants	1,106,250	1,175,944	1,250,028
	3111000 Purchase of Office Furniture and General Equipment	1,500,000	1,650,000	1,815,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,500,000	1,650,000	1,815,000
	Gross Expenditure..... KShs.	2,118,984,386	2,278,864,949	2,453,192,284
	Net Expenditure..... KShs.	2,118,984,386	2,278,864,949	2,453,192,284
	Net Expenditure..... KShs.	2,118,984,386	2,278,864,949	2,453,192,284
4715000100 Curative	2110100 Basic Salaries - Permanent Employees	641,227,807	681,625,159	724,567,544
4715000201 Preventive	2110101 Basic Salaries - Civil Service	641,227,807	681,625,159	724,567,544
	2110200 Basic Wages - Temporary Employees	109,235,651	116,117,497	123,432,900
	2110201 Contractual Employees	5,035,061	5,352,270	5,689,463
	2110202 Casual Labour - Others	8,230,590	8,749,117	9,300,312
	2110299 Basic Wages - Temporary -Other	95,970,000	102,016,110	108,443,125
	2110300 Personal Allowance - Paid as Part of Salary	440,171,175	467,901,957	497,379,778
	2110301 House Allowance	67,251,948	71,488,821	75,992,616
	2110314 Transport Allowance	43,203,946	45,925,794	48,819,119
	2110315 Extraneous Allowance	16,023,466	17,032,944	18,106,019

	2110318 Non- Practicing Allowance	5,198,612	5,526,124	5,874,270
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HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2110320 Leave Allowance	20,498,313	21,789,707	23,162,458
	2110322 Risk Allowance	54,275,611	57,694,974	61,329,757
	2110323 Late Duty Allowance	124,979,833	132,853,562	141,223,336
	2110335 Emergency Call Allowance	3,688,393	3,920,761	4,167,769
	2110399 Personal Allowances paid - Oth	105,051,053	111,669,270	118,704,434
	2110400 Personal Allowances paid as Reimbursements	6,552,000	6,964,776	7,403,557
	2110405 Telephone Allowance	6,552,000	6,964,776	7,403,557
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	30,000,000	31,890,000	33,899,070
	2120399 Employer Contributions to Social Security Funds and Schemes	30,000,000	31,890,000	33,899,070
	2210100 Utilities Supplies and Services	9,260,932	9,723,979	10,336,589
	2210101 Electricity	6,528,000	6,854,400	7,286,227
	2210102 Water and sewerage charges	2,732,932	2,869,579	3,050,362
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,791,568	1,881,146	1,999,659
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,988	316,037	335,948
	2210302 Accommodation - Domestic Travel	848,000	890,400	946,495
	2210303 Daily Subsistence Allowance	642,580	674,709	717,216
	2210500 Printing , Advertising and Information Supplies and Services	948,000	995,400	1,058,110
	2210502 Publishing and Printing Services	948,000	995,400	1,058,110
	2210700 Training Expenses	1,968,418	2,066,839	2,197,049
	2210701 Travel Allowance	476,000	499,800	531,287

	2210704 Hire of Training Facilities and Equipment	432,418	454,039	482,643
	2210711 Tuition Fees	1,060,000	1,113,000	1,183,119
	2210800 Hospitality Supplies and Services	762,000	800,100	850,507
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	308,000	323,400	343,774
	2210802 Boards, Committees, Conferences and Seminars	290,000	304,500	323,684
	2210805 National Celebrations	164,000	172,200	183,049
	2211000 Specialised Materials and Supplies	97,190,074	102,049,578	108,478,701
	2211001 Medical Drugs	68,081,380	71,485,449	75,989,032
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	21,714,850	22,800,593	24,237,030
	2211008 Laboratory Materials, Supplies and Small Equipment	7,393,844	7,763,536	8,252,639
	2211100 Office and General Supplies and Services	818,742	859,679	913,839
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	338,278	355,192	377,569
	2211102 Supplies and Accessories for Computers and Printers	480,464	504,487	536,270
	2211200 Fuel Oil and Lubricants	4,950,000	5,197,500	5,524,943
	2211201 Refined Fuels and Lubricants for Transport	4,950,000	5,197,500	5,524,943
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,278,348	2,392,266	2,542,978
	2220101 Maintenance Expenses - Motor Vehicles	2,278,348	2,392,266	2,542,978
	2630200 Capital Grants to Government Agencies and other Levels of Government	56,353,172	61,988,489	68,187,338
	2630201 Capital Grants to Semi-Autonomous Government Agencies	56,353,172	61,988,489	68,187,338

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	Gross Expenditure..... KShs.	1,403,507,887	1,492,454,365	1,588,772,562
	Net Expenditure..... KShs.	1,403,507,887	1,492,454,365	1,588,772,562
4715000200 Preventive	Net Expenditure..... KShs.	1,403,507,887	1,492,454,365	1,588,772,562
4715000000 HEALTH SERVICES	Net Expenditure..... KShs.	3,522,492,273	3,771,319,314	4,041,964,846
4716000101 Administration				

2110100 Basic Salaries - Permanent Employees	17,084,521	18,160,846	19,304,979
2110101 Basic Salaries - Civil Service	17,084,521	18,160,846	19,304,979
2110300 Personal Allowance - Paid as Part of Salary	4,980,878	5,294,676	5,628,240
2110301 House Allowance	2,854,416	3,034,247	3,225,404
2110303 Acting Allowance	92,476	98,302	104,495
2110311 Transfer Allowance	778,112	827,133	879,242
2110314 Transport Allowance	899,870	956,562	1,016,825
2110320 Leave Allowance	356,004	378,432	402,274
2210100 Utilities Supplies and Services	350,000	367,500	385,875
2210101 Electricity	100,000	105,000	110,250
2210102 Water and sewerage charges	250,000	262,500	275,625
2210200 Communication, Supplies and Services	135,000	141,750	148,838
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
2210202 Internet Connections	50,000	52,500	55,125
2210203 Courier and Postal Services	50,000	52,500	55,125
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	707,500	742,875	780,019
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	470,000	493,500	518,175
2210302 Accommodation - Domestic Travel	117,500	123,375	129,544
2210303 Daily Subsistence Allowance	120,000	126,000	132,300
2210400 Foreign Travel and Subsistence, and other transportation costs	214,781	225,520	236,796
2210401 Travel Costs (airlines, bus, railway, etc.)	50,000	52,500	55,125
2210402 Accommodation	164,781	173,020	181,671
2210500 Printing , Advertising and Information Supplies and Services	1,090,000	1,169,500	1,255,475

	2210502 Publishing and Printing Services	280,000	294,000	308,700
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	60,000	63,000	66,150
	2210504 Advertising, Awareness and Publicity Campaigns	250,000	262,500	275,625
	2210599 Printing, Advertising - Other	500,000	550,000	605,000
	2210700 Training Expenses	500,000	525,000	551,250
	2210710 Accommodation Allowance	200,000	210,000	220,500
	2210711 Tuition Fees	300,000	315,000	330,750
	2210800 Hospitality Supplies and Services	850,000	892,500	937,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	367,500	385,875
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211000 Specialised Materials and Supplies	1,000,000	1,050,000	1,102,500
	2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,050,000	1,102,500

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211100 Office and General Supplies and Services	1,440,000	1,512,000	1,587,600
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000	1,050,000	1,102,500
	2211102 Supplies and Accessories for Computers and Printers	70,000	73,500	77,175
	2211103 Sanitary and Cleaning Materials, Supplies and Services	370,000	388,500	407,925
	2211200 Fuel Oil and Lubricants	2,500,000	2,625,000	2,756,250
	2211201 Refined Fuels and Lubricants for Transport	2,500,000	2,625,000	2,756,250
	2211300 Other Operating Expenses	110,000	115,500	121,275
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	60,000	63,000	66,150
	2211310 Contracted Professional Services	50,000	52,500	55,125

	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2220200 Routine Maintenance - Other Assets	520,242	546,254	573,567
	2220205 Maintenance of Buildings and Stations -- Non-Residential	520,242	546,254	573,567
	2710100 Government Pension and Retirement Benefits	600,000	637,800	677,982
	2710102 Gratuity - Civil Servants	300,000	318,900	338,991
	2710105 Gratuity - Ministers	300,000	318,900	338,991
	3110900 Purchase of Household Furniture and Institutional Equipment	20,000	22,000	24,200
	3110902 Purchase of Household and Institutional Appliances	20,000	22,000	24,200
	3111000 Purchase of Office Furniture and General Equipment	900,000	990,000	1,089,000
	3111001 Purchase of Office Furniture and Fittings	700,000	770,000	847,000
	3111005 Purchase of Photocopiers	200,000	220,000	242,000
	Gross Expenditure..... KShs.	33,502,922	35,543,721	37,712,221
	Net Expenditure..... KShs.	33,502,922	35,543,721	37,712,221
	Net Expenditure..... KShs.	33,502,922	35,543,721	37,712,221
4716000100 Administration	2110100 Basic Salaries - Permanent Employees	6,139,400	6,526,182	6,937,332
4716000201 Trade	2110101 Basic Salaries - Civil Service	6,139,400	6,526,182	6,937,332
	2110300 Personal Allowance - Paid as Part of Salary	2,758,322	2,932,096	3,116,817
	2110301 House Allowance	1,279,311	1,359,908	1,445,582
	2110303 Acting Allowance	50,000	53,150	56,498
	2110311 Transfer Allowance	645,357	686,014	729,233
	2110314 Transport Allowance	429,553	456,615	485,381
	2110320 Leave Allowance	354,101	376,409	400,123
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,138,500	1,195,425	1,255,196
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250

	2210302 Accommodation - Domestic Travel	318,500	334,425	351,146
	2210303 Daily Subsistence Allowance	320,000	336,000	352,800
	2210400 Foreign Travel and Subsistence, and other transportation costs	660,000	693,000	727,650
	2210401 Travel Costs (airlines, bus, railway, etc.)	380,000	399,000	418,950
	2210402 Accommodation	280,000	294,000	308,700

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210500 Printing , Advertising and Information Supplies and Services	1,250,000	1,312,500	1,378,125
	2210502 Publishing and Printing Services	250,000	262,500	275,625
	2210505 Trade Shows and Exhibitions	1,000,000	1,050,000	1,102,500
	2210700 Training Expenses	900,000	945,000	992,250
	2210710 Accommodation Allowance	400,000	420,000	441,000
	2210711 Tuition Fees	500,000	525,000	551,250
	2210800 Hospitality Supplies and Services	850,000	892,500	937,125
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	367,500	385,875
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	551,250
	2211000 Specialised Materials and Supplies	1,000,000	1,050,000	1,102,500
	2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,050,000	1,102,500
	2211100 Office and General Supplies and Services	500,000	525,000	551,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211200 Fuel Oil and Lubricants	50,000	52,500	55,125
	2211206 Loan Management Expenses	50,000	52,500	55,125
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250

	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	3111000 Purchase of Office Furniture and General Equipment	1,000,000	1,100,000	1,210,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	16,746,222	17,749,203	18,814,620
	Net Expenditure..... KShs.	16,746,222	17,749,203	18,814,620
	Net Expenditure..... KShs.	16,746,222	17,749,203	18,814,620
4716000200 Trade	2110100 Basic Salaries - Permanent Employees	2,654,370	2,821,595	2,999,356
4716000301 Weight and Measures	2110101 Basic Salaries - Civil Service	2,654,370	2,821,595	2,999,356
	2110300 Personal Allowance - Paid as Part of Salary	1,970,987	2,095,159	2,227,153
	2110301 House Allowance	1,055,603	1,122,105	1,192,797
	2110303 Acting Allowance	50,000	53,150	56,498
	2110311 Transfer Allowance	467,978	497,461	528,801
	2110314 Transport Allowance	43,305	46,034	48,934
	2110320 Leave Allowance	354,101	376,409	400,123
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	637,500	669,375	702,844
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
	2210302 Accommodation - Domestic Travel	217,500	228,375	239,794
	2210303 Daily Subsistence Allowance	220,000	231,000	242,550
	2210400 Foreign Travel and Subsistence, and other transportation costs	200,000	210,000	220,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	100,000	105,000	110,250
	2210402 Accommodation	100,000	105,000	110,250
	2210500 Printing , Advertising and Information Supplies and Services	330,000	346,500	363,825
	2210504 Advertising, Awareness and Publicity Campaigns	330,000	346,500	363,825

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029

4716000300 Weight and Measures 4716000501 Tourism	2210700 Training Expenses	700,000	735,000	771,750
	2210710 Accommodation Allowance	300,000	315,000	330,750
	2210711 Tuition Fees	400,000	420,000	441,000
	Gross Expenditure..... KShs.	6,492,857	6,877,629	7,285,428
	Net Expenditure..... KShs.	6,492,857	6,877,629	7,285,428
	Net Expenditure..... KShs.	6,492,857	6,877,629	7,285,428
	2110100 Basic Salaries - Permanent Employees	2,171,743	2,308,563	2,454,002
	2110101 Basic Salaries - Civil Service	2,171,743	2,308,563	2,454,002
	2110300 Personal Allowance - Paid as Part of Salary	1,308,087	1,390,496	1,478,097
	2110301 House Allowance	646,634	687,372	730,676
	2110303 Acting Allowance	50,000	53,150	56,498
	2110311 Transfer Allowance	147,858	157,173	167,075
	2110314 Transport Allowance	109,494	116,392	123,725
	2110320 Leave Allowance	354,101	376,409	400,123
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	437,500	459,375	482,344
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	210,000	220,500
	2210302 Accommodation - Domestic Travel	117,500	123,375	129,544
	2210303 Daily Subsistence Allowance	120,000	126,000	132,300
	2210400 Foreign Travel and Subsistence, and other transportation costs	240,000	252,000	264,600
	2210401 Travel Costs (airlines, bus, railway, etc.)	120,000	126,000	132,300
	2210402 Accommodation	120,000	126,000	132,300
	2210500 Printing , Advertising and Information Supplies and Services	1,120,000	1,176,000	1,234,800
	2210504 Advertising, Awareness and Publicity Campaigns	120,000	126,000	132,300
	2210505 Trade Shows and Exhibitions	1,000,000	1,050,000	1,102,500

4716000500 Tourism 4716000000 TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE & COOPERATIVE MANAGEMENT 4717000101 Administration	2210700 Training Expenses	400,000	420,000	441,000
	2210710 Accommodation Allowance	200,000	210,000	220,500
	2210711 Tuition Fees	200,000	210,000	220,500
	Gross Expenditure..... KShs.	5,677,330	6,006,434	6,354,843
	Net Expenditure..... KShs.	5,677,330	6,006,434	6,354,843
	Net Expenditure..... KShs.	5,677,330	6,006,434	6,354,843
	Net Expenditure..... KShs.	62,419,331	66,176,987	70,167,112
	2110100 Basic Salaries - Permanent Employees	19,937,103	21,193,140	22,528,308
	2110101 Basic Salaries - Civil Service	19,937,103	21,193,140	22,528,308
	2110300 Personal Allowance - Paid as Part of Salary	9,833,042	10,452,524	11,111,032
	2110301 House Allowance	6,670,222	7,090,446	7,537,144
	2110314 Transport Allowance	2,655,820	2,823,137	3,000,994
	2110320 Leave Allowance	507,000	538,941	572,894
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	1,155,000	1,212,750	1,289,153

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2120399 Employer Contributions to Social Security Funds and Schemes	1,155,000	1,212,750	1,289,153
	2210100 Utilities Supplies and Services	2,400,000	2,520,000	2,678,760
	2210101 Electricity	2,300,000	2,415,000	2,567,145
	2210102 Water and sewerage charges	100,000	105,000	111,615
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,116,623	4,322,454	4,594,769
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,232,300
	2210302 Accommodation - Domestic Travel	1,116,623	1,172,454	1,246,319
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,116,150

	2210700 Training Expenses	2,000,000	2,100,000	2,232,301
	2210710 Accommodation Allowance	750,000	787,500	837,113
	2210711 Tuition Fees	1,250,000	1,312,500	1,395,188
	2211200 Fuel Oil and Lubricants	4,000,000	4,200,000	4,464,600
	2211201 Refined Fuels and Lubricants for Transport	4,000,000	4,200,000	4,464,600
	2211300 Other Operating Expenses	150,000	157,500	167,423
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	167,423
	2710100 Government Pension and Retirement Benefits	1,274,855	1,338,598	1,422,929
	2710102 Gratuity - Civil Servants	529,205	555,665	590,672
	2710105 Gratuity - Ministers	745,650	782,933	832,257
	3111000 Purchase of Office Furniture and General Equipment	2,950,000	3,097,500	3,292,643
	3111001 Purchase of Office Furniture and Fittings	2,000,000	2,100,000	2,232,300
	3111002 Purchase of Computers, Printers and other IT Equipment	950,000	997,500	1,060,343
	Gross Expenditure..... KShs.	47,816,623	50,594,466	53,781,918
	Net Expenditure..... KShs.	47,816,623	50,594,466	53,781,918
4717000100 Administration	Net Expenditure..... KShs.	47,816,623	50,594,466	53,781,918
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,674,225
4717000201 Roads	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,116,150
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	558,075
	Gross Expenditure..... KShs.	1,500,000	1,575,000	1,674,225
	Net Expenditure..... KShs.	1,500,000	1,575,000	1,674,225
4717000200 Roads	Net Expenditure..... KShs.	1,500,000	1,575,000	1,674,225
	2220200 Routine Maintenance - Other Assets	5,000,000	5,250,000	5,580,750
4717000301 Public Works	2220205 Maintenance of Buildings and Stations -- Non-Residential	5,000,000	5,250,000	5,580,750
4717000300 Public Works	Gross Expenditure..... KShs.	5,000,000	5,250,000	5,580,750
4717000000 PUBLIC WORKS,ROADS,TRANSPORT and ICT	Net Expenditure..... KShs.	5,000,000	5,250,000	5,580,750
4718000101 Administration		5,000,000	5,250,000	5,580,750

Net Expenditure..... KShs.	54,316,623	57,419,466	61,036,893
Net Expenditure..... KShs.	52,827,284	56,155,403	59,693,193
2110100 Basic Salaries - Permanent Employees			
2110101 Basic Salaries - Civil Service	52,827,284	56,155,403	59,693,193
2110300 Personal Allowance - Paid as Part of Salary	17,063,122	18,138,099	19,280,800

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2110301 House Allowance	9,798,666	10,415,982	11,072,189
	2110308 Medical Allowance	240,000	255,120	271,193
	2110314 Transport Allowance	6,824,456	7,254,397	7,711,424
	2110320 Leave Allowance	200,000	212,600	225,994
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	2,233,737	2,374,462	2,524,054
	2120399 Employer Contributions to Social Security Funds and Schemes	2,233,737	2,374,462	2,524,054
	2210100 Utilities Supplies and Services	5,299,374	5,564,343	5,914,896
	2210101 Electricity	5,000,000	5,250,000	5,580,750
	2210102 Water and sewerage charges	299,374	314,343	334,146
	2210200 Communication, Supplies and Services	115,000	120,750	128,358
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	50,000	52,500	55,808
	2210202 Internet Connections	50,000	52,500	55,808
	2210203 Courier and Postal Services	15,000	15,750	16,742
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	3,000,000	3,150,000	3,348,450
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,116,150
	2210302 Accommodation - Domestic Travel	1,500,000	1,575,000	1,674,225
	2210303 Daily Subsistence Allowance	500,000	525,000	558,075

	2210400 Foreign Travel and Subsistence, and other transportation costs	1,000,000	1,050,000	1,116,150
	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	558,075
	2210402 Accommodation	500,000	525,000	558,075
	2210500 Printing , Advertising and Information Supplies and Services	250,000	262,500	279,038
	2210504 Advertising, Awareness and Publicity Campaigns	250,000	262,500	279,038
	2210700 Training Expenses	2,800,000	2,940,000	3,125,220
	2210704 Hire of Training Facilities and Equipment	800,000	840,000	892,920
	2210710 Accommodation Allowance	200,000	210,000	223,230
	2210711 Tuition Fees	1,800,000	1,890,000	2,009,070
	2210800 Hospitality Supplies and Services	3,950,000	4,147,500	4,408,793
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,200,000	2,310,000	2,455,530
	2210802 Boards, Committees, Conferences and Seminars	1,250,000	1,312,500	1,395,188
	2210805 National Celebrations	500,000	525,000	558,075
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,232,300
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,232,300
	2211300 Other Operating Expenses	100,000	105,000	111,615
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	111,615
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,232,300
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,232,300
	2630100 Current Grants to Government Agencies and other Levels of Government	2,367,152	2,603,867	2,864,254
	2630101 Current Grants to Semi-Autonomous Government Agencies	2,367,152	2,603,867	2,864,254
	2710100 Government Pension and Retirement Benefits	1,906,272	2,026,368	2,154,029

HEAD	TITLE		Projected Estimates
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		Estimates 2026/2027	2027/2028	2028/2029
	2710102 Gratuity - Civil Servants	791,088	840,927	893,905
	2710105 Gratuity - Ministers	1,115,184	1,185,441	1,260,124
	3111000 Purchase of Office Furniture and General Equipment	2,000,000	2,200,000	2,420,000
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,100,000	1,210,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,000,000	1,100,000	1,210,000
	Gross Expenditure..... KShs.	98,911,941	105,038,292	111,833,450
	Net Expenditure..... KShs.	98,911,941	105,038,292	111,833,450
	Net Expenditure..... KShs.	98,911,941	105,038,292	111,833,450
4718000100 Administration	2210800 Hospitality Supplies and Services	500,000	525,000	558,076
4718000201 Water	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	262,500	279,038
	2210802 Boards, Committees, Conferences and Seminars	250,000	262,500	279,038
	2211100 Office and General Supplies and Services	190,000	199,500	212,069
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	167,423
	2211103 Sanitary and Cleaning Materials, Supplies and Services	40,000	42,000	44,646
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,232,300
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,232,300
	2211300 Other Operating Expenses	7,500,000	7,875,000	8,371,125
	2211310 Contracted Professional Services	7,500,000	7,875,000	8,371,125
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,232,300
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,232,300
	2220200 Routine Maintenance - Other Assets	1,000,000	1,050,000	1,116,150
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,050,000	1,116,150
	Gross Expenditure..... KShs.	13,190,000	13,849,500	14,722,020
4718000200 Water		13,190,000	13,849,500	14,722,020
4718000401 Natural Resources and				

Environment	Net Expenditure..... KShs.	13,190,000	13,849,500	14,722,020
	Net Expenditure..... KShs.			
	2210800 Hospitality Supplies and Services	500,000	525,000	558,076
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	262,500	279,038
	2210802 Boards, Committees, Conferences and Seminars	250,000	262,500	279,038
	2211000 Specialised Materials and Supplies	542,081	569,185	605,044
	2211016 Purchase of Uniforms and Clothing - Staff	542,081	569,185	605,044
	2211100 Office and General Supplies and Services	300,000	315,000	334,846
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	150,000	157,500	167,423
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	167,423
	2211200 Fuel Oil and Lubricants	2,000,000	2,100,000	2,232,300
	2211201 Refined Fuels and Lubricants for Transport	2,000,000	2,100,000	2,232,300
	2211300 Other Operating Expenses	13,444,168	14,116,376	15,005,708
	2211305 Contracted Guards and Cleaning Services	13,444,168	14,116,376	15,005,708
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	2,000,000	2,100,000	2,232,300
	2220101 Maintenance Expenses - Motor Vehicles	2,000,000	2,100,000	2,232,300

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4718000400 Natural Resources and Environment 4718000000 WATER, ENERGY, NATURAL RESOURCES AND ENVIRONMENT	2220200 Routine Maintenance - Other Assets	1,000,000	1,050,000	1,116,150
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	1,050,000	1,116,150
	3120100 Acquisition of Strategic Stocks	700,000	770,000	847,000
	3120102 Purchase of Milk	700,000	770,000	847,000
	Gross Expenditure..... KShs.	20,486,249	21,545,561	22,931,424
	Net Expenditure..... KShs.	20,486,249	21,545,561	22,931,424
	Net Expenditure..... KShs.	20,486,249	21,545,561	22,931,424
	Net Expenditure..... KShs.			
	Net Expenditure..... KShs.	132,588,190	140,433,353	149,486,894
	4719000101 Administration			

2110100 Basic Salaries - Permanent Employees	11,806,610	12,550,426	13,341,103
2110101 Basic Salaries - Civil Service	11,806,610	12,550,426	13,341,103
2110300 Personal Allowance - Paid as Part of Salary	33,956,954	36,096,243	38,370,306
2110301 House Allowance	20,364,739	21,647,718	23,011,524
2110314 Transport Allowance	13,501,248	14,351,827	15,255,992
2110320 Leave Allowance	90,967	96,698	102,790
2120300 Employer Contributions to Social Benefit Schemes Outside Government	1,381,900	1,468,960	1,561,504
2120399 Employer Contributions to Social Security Funds and Schemes	1,381,900	1,468,960	1,561,504
2210100 Utilities Supplies and Services	250,000	262,500	275,625
2210101 Electricity	250,000	262,500	275,625
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,012,426	2,113,047	2,218,700
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	630,000	661,500
2210302 Accommodation - Domestic Travel	712,426	748,047	785,450
2210303 Daily Subsistence Allowance	700,000	735,000	771,750
2210400 Foreign Travel and Subsistence, and other transportation costs	455,894	478,689	502,623
2210401 Travel Costs (airlines, bus, railway, etc.)	230,694	242,229	254,340
2210402 Accommodation	225,200	236,460	248,283
2210500 Printing , Advertising and Information Supplies and Services	700,000	735,000	771,750
2210502 Publishing and Printing Services	200,000	210,000	220,500
2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
2210700 Training Expenses	1,400,000	1,470,000	1,543,500
2210701 Travel Allowance	500,000	525,000	551,250
2210710 Accommodation Allowance	500,000	525,000	551,250

	2210711 Tuition Fees	400,000	420,000	441,000
	2210800 Hospitality Supplies and Services	3,850,000	4,042,500	4,244,625
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,850,000	4,042,500	4,244,625
	2211100 Office and General Supplies and Services	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	400,000	420,000	441,000
	2211102 Supplies and Accessories for Computers and Printers	300,000	315,000	330,750
	2211103 Sanitary and Cleaning Materials, Supplies and Services	300,000	315,000	330,750
	2211200 Fuel Oil and Lubricants	700,000	735,000	771,750

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211201 Refined Fuels and Lubricants for Transport	700,000	735,000	771,750
	2211300 Other Operating Expenses	400,000	420,000	441,000
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	420,000	441,000
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	551,250
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	551,250
	2640400 Other Current Transfers, Grants and Subsidies	7,787,057	8,565,763	9,422,339
	2640499 Other Current Transfers - Othe	7,787,057	8,565,763	9,422,339
	2710100 Government Pension and Retirement Benefits	1,700,801	1,807,951	1,921,852
	2710102 Gratuity - Civil Servants	744,101	790,979	840,811
	2710105 Gratuity - Ministers	956,700	1,016,972	1,081,041
	Gross Expenditure..... KShs.	67,901,642	72,321,079	77,040,427
	Net Expenditure..... KShs.	67,901,642	72,321,079	77,040,427
	Net Expenditure..... KShs.	67,901,642	72,321,079	77,040,427
4719000100 Administration	2110100 Basic Salaries - Permanent Employees	21,100,406	22,429,732	23,842,805
4719000201 Lands	2110101 Basic Salaries - Civil Service	21,100,406	22,429,732	23,842,805

	2110300 Personal Allowance - Paid as Part of Salary	3,945,322	4,193,877	4,458,091
	2110301 House Allowance	2,636,824	2,802,944	2,979,529
	2110314 Transport Allowance	986,714	1,048,877	1,114,956
	2110320 Leave Allowance	321,784	342,056	363,606
	2211200 Fuel Oil and Lubricants	500,000	525,000	551,250
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	551,250
	Gross Expenditure..... KShs.	25,545,728	27,148,609	28,852,146
	Net Expenditure..... KShs.	25,545,728	27,148,609	28,852,146
	Net Expenditure..... KShs.	25,545,728	27,148,609	28,852,146
4719000200 Lands	2110100 Basic Salaries - Permanent Employees	5,121,336	5,443,980	5,786,951
4719000301 Housing	2110101 Basic Salaries - Civil Service	5,121,336	5,443,980	5,786,951
	2110300 Personal Allowance - Paid as Part of Salary	1,207,572	1,283,649	1,364,519
	2110301 House Allowance	820,812	872,523	927,492
	2110314 Transport Allowance	311,612	331,244	352,112
	2110320 Leave Allowance	75,148	79,882	84,915
	2210100 Utilities Supplies and Services	50,000	52,500	55,125
	2210102 Water and sewerage charges	50,000	52,500	55,125
	2210200 Communication, Supplies and Services	50,000	52,500	55,125
	2210202 Internet Connections	50,000	52,500	55,125
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,102,500
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,102,500
	Gross Expenditure..... KShs.	7,428,908	7,882,629	8,364,220
	Net Expenditure..... KShs.	7,428,908	7,882,629	8,364,220
4719000300 Housing	Net Expenditure..... KShs.	7,428,908	7,882,629	8,364,220

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029

4719000401 Physical Planning	2110100 Basic Salaries - Permanent Employees	4,627,900	4,919,458	5,229,384
	2110101 Basic Salaries - Civil Service	4,627,900	4,919,458	5,229,384
	2110300 Personal Allowance - Paid as Part of Salary	724,544	770,191	818,712
	2110301 House Allowance	492,488	523,515	556,496
	2110314 Transport Allowance	186,968	198,747	211,268
	2110320 Leave Allowance	45,088	47,929	50,948
	Gross Expenditure..... KShs.	5,352,444	5,689,649	6,048,096
	Net Expenditure..... KShs.	5,352,444	5,689,649	6,048,096
	Net Expenditure..... KShs.	5,352,444	5,689,649	6,048,096
	Net Expenditure..... KShs.	106,228,722	113,041,966	120,304,889
4719000400 Physical Planning	2110100 Basic Salaries - Permanent Employees	134,404,030	142,871,484	151,872,387
4719000000 LANDS HOUSING AND PHYSICAL PLANNING	2110101 Basic Salaries - Civil Service	134,404,030	142,871,484	151,872,387
4720000101 Administration	2110300 Personal Allowance - Paid as Part of Salary	43,014,117	45,724,007	48,604,618
	2110301 House Allowance	30,558,937	32,484,150	34,530,651
	2110311 Transfer Allowance	1,004,547	1,067,833	1,135,107
	2110314 Transport Allowance	7,816,268	8,308,693	8,832,141
	2110315 Extraneous Allowance	721,650	767,114	815,442
	2110318 Non- Practicing Allowance	713,897	758,873	806,681
	2110320 Leave Allowance	2,198,818	2,337,344	2,484,596
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	2,557,206	2,557,206	2,718,310
	2120399 Employer Contributions to Social Security Funds and Schemes	2,557,206	2,557,206	2,718,310
	2210100 Utilities Supplies and Services	750,000	1,600,000	1,700,800
	2210101 Electricity	450,000	900,000	956,700
	2210102 Water and sewerage charges	300,000	700,000	744,100
	2210200 Communication, Supplies and Services	300,000	300,000	318,900

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	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000	100,000	106,300
	2210202 Internet Connections	100,000	100,000	106,300
	2210203 Courier and Postal Services	100,000	100,000	106,300
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	10,000,000	17,792,800	18,913,746
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	3,792,800	4,031,746
	2210302 Accommodation - Domestic Travel	3,500,000	8,750,000	9,301,250
	2210303 Daily Subsistence Allowance	5,500,000	5,250,000	5,580,750
	2210400 Foreign Travel and Subsistence, and other transportation costs	2,000,000	2,000,000	2,126,000
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,000,000	1,000,000	1,063,000
	2210402 Accommodation	1,000,000	1,000,000	1,063,000
	2210500 Printing , Advertising and Information Supplies and Services	1,000,000	2,010,000	2,136,630
	2210502 Publishing and Printing Services	200,000	210,000	223,230
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	300,000	300,000	318,900
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	1,500,000	1,594,500

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210600 Rentals of Produced Assets	100,000	100,000	106,300
	2210604 Hire of Transport	100,000	100,000	106,300
	2210700 Training Expenses	2,350,000	2,498,050	2,655,427
	2210704 Hire of Training Facilities and Equipment	250,000	265,750	282,492
	2210710 Accommodation Allowance	1,100,000	1,169,300	1,242,966
	2210712 Trainee Allowance	1,000,000	1,063,000	1,129,969
	2210800 Hospitality Supplies and Services	4,000,000	15,000,000	16,000,000

2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	8,000,000	9,000,000
2210802 Boards, Committees, Conferences and Seminars	2,000,000	7,000,000	7,000,000
2210900 Insurance Costs	60,000,000	63,000,000	66,969,000
2210902 Buildings Insurance	30,000,000	33,000,000	35,079,000
2210904 Motor Vehicle Insurance	30,000,000	30,000,000	31,890,000
2211100 Office and General Supplies and Services	1,200,000	7,300,000	7,759,900
2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,100,000	7,000,000	7,441,000
2211103 Sanitary and Cleaning Materials, Supplies and Services	100,000	300,000	318,900
2211200 Fuel Oil and Lubricants	1,500,000	1,594,500	1,694,954
2211201 Refined Fuels and Lubricants for Transport	1,500,000	1,594,500	1,694,954
2211300 Other Operating Expenses	7,555,500	7,555,500	8,031,497
2211301 Bank Service Commission and Charges	55,500	55,500	58,997
2211305 Contracted Guards and Cleaning Services	200,000	200,000	212,600
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000	800,000	850,400
2211310 Contracted Professional Services	1,500,000	1,500,000	1,594,500
2211399 Other Operating Expenses - Oth	5,000,000	5,000,000	5,315,000
2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,000,000	3,000,000	3,189,000
2220101 Maintenance Expenses - Motor Vehicles	1,000,000	3,000,000	3,189,000
2220200 Routine Maintenance - Other Assets	2,500,000	2,500,000	2,657,500
2220202 Maintenance of Office Furniture and Equipment	1,000,000	1,000,000	1,063,000
2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	500,000	531,500
2220210 Maintenance of Computers, Software, and Networks	1,000,000	1,000,000	1,063,000
2640200 Emergency Relief and Refugee Assistance	10,000,000	10,000,000	10,630,000

	2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other	10,000,000	10,000,000	10,630,000
	2710100 Government Pension and Retirement Benefits	3,367,320	3,367,320	3,579,461
	2710102 Gratuity - Civil Servants	1,862,238	1,862,238	1,979,559
	2710105 Gratuity - Ministers	1,505,082	1,505,082	1,599,902
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	14,500,000	10,500,000	11,161,500
	3111404 Research Allowance	14,500,000	10,500,000	11,161,500
	4110400 Domestic Loans to Individuals and Households	30,000,000	30,000,000	31,890,000
	4110403 Housing loans to public servants	20,000,000	20,000,000	21,260,000
	4110405 Car loans to Public Servants	10,000,000	10,000,000	10,630,000

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4720000100 Administration 4720000201 Fiscal Planning	Gross Expenditure..... KShs.	332,098,173	371,270,867	394,715,930
	Net Expenditure..... KShs.	332,098,173	371,270,867	394,715,930
	Net Expenditure..... KShs.	332,098,173	371,270,867	394,715,930
	2210100 Utilities Supplies and Services	850,000	892,500	948,728
	2210101 Electricity	450,000	472,500	502,268
	2210102 Water and sewerage charges	400,000	420,000	446,460
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	4,042,800	4,244,940	4,512,373
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	542,800	569,940	605,847
	2210302 Accommodation - Domestic Travel	2,750,000	2,887,500	3,069,413
	2210303 Daily Subsistence Allowance	750,000	787,500	837,113
	2210500 Printing , Advertising and Information Supplies and Services	1,000,000	1,050,000	1,116,150
	2210502 Publishing and Printing Services	1,000,000	1,050,000	1,116,150
	2210700 Training Expenses	1,450,000	1,522,500	1,618,419

	2210703 Production and Printing of Training Materials	750,000	787,500	837,114
	2210704 Hire of Training Facilities and Equipment	500,000	525,000	558,075
	2210710 Accommodation Allowance	200,000	210,000	223,230
	2210800 Hospitality Supplies and Services	1,602,344	1,682,461	1,788,457
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	852,344	894,961	951,344
	2210802 Boards, Committees, Conferences and Seminars	750,000	787,500	837,113
	2211100 Office and General Supplies and Services	2,050,000	2,152,500	2,288,108
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	1,900,000	1,995,000	2,120,685
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	167,423
	2211200 Fuel Oil and Lubricants	1,000,000	1,050,000	1,116,150
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,050,000	1,116,150
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	558,075
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	558,075
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	12,500,000	13,750,000	14,616,250
	3111404 Research Allowance	12,500,000	13,750,000	14,616,250
	Gross Expenditure..... KShs.	24,995,144	26,869,901	28,562,710
	Net Expenditure..... KShs.	24,995,144	26,869,901	28,562,710
	Net Expenditure..... KShs.	24,995,144	26,869,901	28,562,710
4720000200 Fiscal Planning	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,250,000	2,362,500	2,511,338
4720000301 Audit Services	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	262,500	279,038
	2210302 Accommodation - Domestic Travel	1,000,000	1,050,000	1,116,150
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,116,150
	2210700 Training Expenses	900,000	945,000	1,004,536
	2210703 Production and Printing of Training Materials	250,000	262,500	279,038
	2210704 Hire of Training Facilities and Equipment	250,000	262,500	279,038

	2210710 Accommodation Allowance	400,000	420,000	446,460
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HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210800 Hospitality Supplies and Services	2,000,000	2,100,000	2,232,300
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,575,000	1,674,225
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	558,075
	2211100 Office and General Supplies and Services	500,000	525,000	558,075
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	558,075
	2211200 Fuel Oil and Lubricants	500,000	525,000	558,075
	2211201 Refined Fuels and Lubricants for Transport	500,000	525,000	558,075
	Gross Expenditure..... KShs.	6,150,000	6,457,500	6,864,324
	Net Expenditure..... KShs.	6,150,000	6,457,500	6,864,324
	Net Expenditure..... KShs.	6,150,000	6,457,500	6,864,324
4720000300 Audit Services	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	12,750,000	13,387,500	14,230,914
4720000401 Budget	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	558,076
	2210302 Accommodation - Domestic Travel	3,500,000	3,675,000	3,906,525
	2210303 Daily Subsistence Allowance	8,750,000	9,187,500	9,766,313
	2210500 Printing , Advertising and Information Supplies and Services	2,000,000	2,100,000	2,232,300
	2210502 Publishing and Printing Services	2,000,000	2,100,000	2,232,300
	2210700 Training Expenses	3,650,000	3,832,500	4,073,948
	2210710 Accommodation Allowance	3,400,000	3,570,000	3,794,910
	2210712 Trainee Allowance	250,000	262,500	279,038
	2210800 Hospitality Supplies and Services	4,000,000	4,200,000	4,464,601
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,250,000	2,362,500	2,511,338
	2210802 Boards, Committees, Conferences and Seminars	1,750,000	1,837,500	1,953,263

	2211000 Specialised Materials and Supplies	2,500,000	2,625,000	2,790,375
	2211016 Purchase of Uniforms and Clothing - Staff	2,500,000	2,625,000	2,790,375
	2211100 Office and General Supplies and Services	1,050,000	1,102,500	1,171,958
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	1,000,000	1,050,000	1,116,150
	2211103 Sanitary and Cleaning Materials, Supplies and Services	50,000	52,500	55,808
	2211200 Fuel Oil and Lubricants	3,500,000	3,675,000	3,906,525
	2211201 Refined Fuels and Lubricants for Transport	3,500,000	3,675,000	3,906,525
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	558,075
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	558,075
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	5,000,000	5,500,000	5,846,500
	3111404 Research Allowance	5,000,000	5,500,000	5,846,500
	Gross Expenditure..... KShs.	34,950,000	36,947,500	39,275,196
	Net Expenditure..... KShs.	34,950,000	36,947,500	39,275,196
	Net Expenditure..... KShs.	34,950,000	36,947,500	39,275,196
4720000400 Budget	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,250,000	1,312,500	1,395,188
4720000501 Procurement	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	262,500	279,038
	2210302 Accommodation - Domestic Travel	500,000	525,000	558,075

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210303 Daily Subsistence Allowance	500,000	525,000	558,075
	2210500 Printing , Advertising and Information Supplies and Services	1,000,000	1,050,000	1,116,150
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,116,150
	2210700 Training Expenses	200,000	210,000	223,230
	2210710 Accommodation Allowance	200,000	210,000	223,230
	2210800 Hospitality Supplies and Services	1,500,000	1,575,000	1,674,225

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4720000500 Procurement

4720000601 Accountancy

4720000000 FINANCE AND ECONOMIC PLANNING 4721000101 Headquarters	Gross Expenditure..... KShs.	3,450,000	3,622,500	3,850,719
	Net Expenditure..... KShs.	3,450,000	3,622,500	3,850,719
	Net Expenditure..... KShs.			
	Net Expenditure..... KShs.	408,733,441	452,744,904	481,322,844
	2110100 Basic Salaries - Permanent Employees	42,076,797	44,727,635	47,545,476
	2110101 Basic Salaries - Civil Service	42,076,797	44,727,635	47,545,476
	2110300 Personal Allowance - Paid as Part of Salary	9,440,251	10,034,986	10,667,191
	2110301 House Allowance	5,016,090	5,332,104	5,668,026
	2110313 Entertainment Allowance	2,529,706	2,689,077	2,858,489

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2110314 Transport Allowance	1,492,101	1,586,103	1,686,028
	2110315 Extraneous Allowance	316,006	335,914	357,077
	2110320 Leave Allowance	86,348	91,788	97,571
	2110400 Personal Allowances paid as Reimbursements	580,261	616,817	655,677
	2110405 Telephone Allowance	580,261	616,817	655,677
	2210100 Utilities Supplies and Services	500,000	525,000	551,250
	2210101 Electricity	300,000	315,000	330,750
	2210102 Water and sewerage charges	200,000	210,000	220,500
	2210200 Communication, Supplies and Services	270,000	283,500	297,675
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	20,000	21,000	22,050
	2210202 Internet Connections	200,000	210,000	220,500
	2210203 Courier and Postal Services	50,000	52,500	55,125
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	8,104,850	8,510,093	8,935,597
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,359,500	1,427,475	1,498,849

2210302 Accommodation - Domestic Travel	2,757,895	2,895,790	3,040,579
2210303 Daily Subsistence Allowance	3,987,455	4,186,828	4,396,169
2210400 Foreign Travel and Subsistence, and other transportation costs	3,051,220	3,203,782	3,363,970
2210401 Travel Costs (airlines, bus, railway, etc.)	1,150,000	1,207,500	1,267,875
2210402 Accommodation	850,550	893,078	937,731
2210403 Daily Subsistence Allowance	1,050,670	1,103,204	1,158,364
2210500 Printing , Advertising and Information Supplies and Services	568,198	605,018	644,520
2210502 Publishing and Printing Services	250,000	262,500	275,625
2210504 Advertising, Awareness and Publicity Campaigns	150,000	157,500	165,375
2210599 Printing, Advertising - Other	168,198	185,018	203,520
2210600 Rentals of Produced Assets	2,000,000	2,100,000	2,205,000
2210603 Rents and Rates - Non-Residential	2,000,000	2,100,000	2,205,000
2210700 Training Expenses	4,410,482	4,631,007	4,862,557
2210710 Accommodation Allowance	1,505,678	1,580,962	1,660,010
2210711 Tuition Fees	1,840,252	1,932,265	2,028,878
2210712 Trainee Allowance	1,064,552	1,117,780	1,173,669
2210800 Hospitality Supplies and Services	14,431,580	15,153,160	15,910,817
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,358,790	4,576,730	4,805,566
2210802 Boards, Committees, Conferences and Seminars	2,735,500	2,872,275	3,015,889
2210803 State Hospitality Costs	5,750,500	6,038,025	6,339,926
2210805 National Celebrations	1,586,790	1,666,130	1,749,436
2211000 Specialised Materials and Supplies	700,000	735,000	771,750
2211016 Purchase of Uniforms and Clothing - Staff	700,000	735,000	771,750

	2211100 Office and General Supplies and Services	3,012,110	3,162,716	3,320,851
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	1,150,560	1,208,088	1,268,492

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211102 Supplies and Accessories for Computers and Printers	561,550	589,628	619,109
	2211103 Sanitary and Cleaning Materials, Supplies and Services	550,000	577,500	606,375
	2211199 Office and General Supplies -	750,000	787,500	826,875
	2211200 Fuel Oil and Lubricants	7,050,550	7,403,078	7,773,231
	2211201 Refined Fuels and Lubricants for Transport	7,050,550	7,403,078	7,773,231
	2211300 Other Operating Expenses	2,800,000	3,067,500	3,361,125
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000	262,500	275,625
	2211399 Other Operating Expenses - Oth	2,550,000	2,805,000	3,085,500
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	3,060,000	3,213,000	3,373,650
	2220101 Maintenance Expenses - Motor Vehicles	3,060,000	3,213,000	3,373,650
	2220200 Routine Maintenance - Other Assets	400,000	420,000	441,000
	2220202 Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
	2220205 Maintenance of Buildings and Stations -- Non-Residential	300,000	315,000	330,750
	2220210 Maintenance of Computers, Software, and Networks	50,000	52,500	55,125
	2710100 Government Pension and Retirement Benefits	9,505,125	10,103,948	10,609,145
	2710102 Gratuity - Civil Servants	9,505,125	10,103,948	10,609,145
	3111000 Purchase of Office Furniture and General Equipment	2,318,349	2,550,184	2,805,202
	3111001 Purchase of Office Furniture and Fittings	750,500	825,550	908,105
	3111002 Purchase of Computers, Printers and other IT Equipment	867,849	954,634	1,050,097

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4721000100 Office of the Governor and Deputy Governor 4721000000 OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR 4722000100 Headquarters	3111003 Purchase of Airconditioners, Fans and Heating Appliances	200,000	220,000	242,000
	3111005 Purchase of Photocopiers	500,000	550,000	605,000
	Gross Expenditure..... KShs.	114,279,773	121,046,424	128,095,684
	Net Expenditure..... KShs.	114,279,773	121,046,424	128,095,684
	Net Expenditure..... KShs.	114,279,773	121,046,424	128,095,684
	Net Expenditure..... KShs.	114,279,773	121,046,424	128,095,684
	2110100 Basic Salaries - Permanent Employees	38,747,512	41,188,605	43,783,487
	2110101 Basic Salaries - Civil Service	38,747,512	41,188,605	43,783,487
	2110300 Personal Allowance - Paid as Part of Salary	6,380,416	6,782,382	7,209,673
	2110301 House Allowance	4,700,000	4,996,100	5,310,854
	2110311 Transfer Allowance	1,158,776	1,231,779	1,309,381
	2110314 Transport Allowance	159,450	169,495	180,174
	2110318 Non- Practicing Allowance	127,560	135,596	144,139
	2110320 Leave Allowance	234,630	249,412	265,125
	2210100 Utilities Supplies and Services	2,040,000	2,168,520	2,305,137
	2210101 Electricity	1,100,000	1,169,300	1,242,966
	2210102 Water and sewerage charges	940,000	999,220	1,062,171
	2210200 Communication, Supplies and Services	5,055,000	5,373,465	5,711,993
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	55,000	58,465	62,148
	2210202 Internet Connections	5,000,000	5,315,000	5,649,845

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,100,000	5,421,300	5,762,842
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	950,000	1,009,850	1,073,471

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2210302 Accommodation - Domestic Travel	1,700,000	1,807,100	1,920,947
2210303 Daily Subsistence Allowance	2,450,000	2,604,350	2,768,424
2210400 Foreign Travel and Subsistence, and other transportation costs	2,050,000	2,179,150	2,316,437
2210401 Travel Costs (airlines, bus, railway, etc.)	550,000	584,650	621,483
2210402 Accommodation	1,500,000	1,594,500	1,694,954
2210500 Printing , Advertising and Information Supplies and Services	990,000	1,052,370	1,118,669
2210502 Publishing and Printing Services	990,000	1,052,370	1,118,669
2210600 Rentals of Produced Assets	1,100,000	1,169,300	1,242,966
2210604 Hire of Transport	1,100,000	1,169,300	1,242,966
2210700 Training Expenses	2,000,000	2,126,000	2,259,939
2210708 Trainer Allowance	550,000	584,650	621,483
2210710 Accommodation Allowance	950,000	1,009,850	1,073,471
2210711 Tuition Fees	500,000	531,500	564,985
2210800 Hospitality Supplies and Services	1,200,000	1,275,600	1,355,963
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	770,000	818,510	870,076
2210802 Boards, Committees, Conferences and Seminars	430,000	457,090	485,887
2211000 Specialised Materials and Supplies	4,965,902	5,278,754	5,611,315
2211016 Purchase of Uniforms and Clothing - Staff	4,965,902	5,278,754	5,611,315
2211100 Office and General Supplies and Services	2,000,000	2,126,000	2,259,938
2211101 General Office Supplies (papers, pencils, forms, small office equipment	840,000	892,920	949,174
2211102 Supplies and Accessories for Computers and Printers	750,000	797,250	847,477
2211103 Sanitary and Cleaning Materials, Supplies and Services	410,000	435,830	463,287
2211200 Fuel Oil and Lubricants	1,579,642	1,679,159	1,784,946

	2211201 Refined Fuels and Lubricants for Transport	1,579,642	1,679,159	1,784,946
	2211300 Other Operating Expenses	640,000	680,320	723,180
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	640,000	680,320	723,180
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	1,650,000	1,753,950	1,864,449
	2220101 Maintenance Expenses - Motor Vehicles	1,650,000	1,753,950	1,864,449
	2220200 Routine Maintenance - Other Assets	3,060,000	3,252,780	3,457,705
	2220205 Maintenance of Buildings and Stations -- Non-Residential	430,000	457,090	485,887
	2220210 Maintenance of Computers, Software, and Networks	2,630,000	2,795,690	2,971,818
	2710100 Government Pension and Retirement Benefits	1,815,000	1,929,345	2,050,894
	2710105 Gratuity - Ministers	1,815,000	1,929,345	2,050,894
	3110900 Purchase of Household Furniture and Institutional Equipment	550,000	584,650	621,483
	3110902 Purchase of Household and Institutional Appliances	550,000	584,650	621,483
	3111000 Purchase of Office Furniture and General Equipment	2,661,673	2,829,358	3,007,608
	3111002 Purchase of Computers, Printers and other IT Equipment	1,231,673	1,309,268	1,391,752

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
4722000100 ICT	3111003 Purchase of Airconditioners, Fans and Heating Appliances	330,000	350,790	372,890
	3111004 Purchase of Exchanges and other Communications Equipment	550,000	584,650	621,483
	3111005 Purchase of Photocopiers	550,000	584,650	621,483
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,750,000	2,923,250	3,107,415
	3111111 Purchase of ICT networking and Communications Equipment	550,000	584,650	621,483
	3111112 Purchase of Software	2,200,000	2,338,600	2,485,932
	Gross Expenditure..... KShs.	86,335,145	91,774,258	97,556,039
		86,335,145	91,774,258	97,556,039

4722000000 ICT	Net Expenditure..... KShs.	86,335,145	91,774,258	97,556,039
	Net Expenditure..... KShs.	86,335,145	91,774,258	97,556,039
4723000101 Headquarters	Net Expenditure..... KShs.	33,760,876	35,887,811	38,148,743
	2110100 Basic Salaries - Permanent Employees			
	2110101 Basic Salaries - Civil Service	33,760,876	35,887,811	38,148,743
	2110300 Personal Allowance - Paid as Part of Salary	2,619,640	2,784,677	2,960,112
	2110301 House Allowance	1,715,640	1,823,725	1,938,620
	2110314 Transport Allowance	756,000	803,628	854,257
	2110320 Leave Allowance	148,000	157,324	167,235
	2110400 Personal Allowances paid as Reimbursements	372,000	395,436	420,348
	2110405 Telephone Allowance	372,000	395,436	420,348
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	200,000	212,600	225,994
	2120399 Employer Contributions to Social Security Funds and Schemes	200,000	212,600	225,994
	2210100 Utilities Supplies and Services	160,000	168,000	176,400
	2210101 Electricity	80,000	84,000	88,200
	2210102 Water and sewerage charges	80,000	84,000	88,200
	2210200 Communication, Supplies and Services	355,000	372,750	391,388
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	35,000	36,750	38,588
	2210202 Internet Connections	300,000	315,000	330,750
	2210203 Courier and Postal Services	20,000	21,000	22,050
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	10,250,000	10,762,500	11,300,625
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,700,000	2,835,000	2,976,750
	2210302 Accommodation - Domestic Travel	2,750,000	2,887,500	3,031,875
	2210303 Daily Subsistence Allowance	4,800,000	5,040,000	5,292,000
	2210400 Foreign Travel and Subsistence, and other transportation costs	1,500,000	1,575,000	1,653,750

	2210401 Travel Costs (airlines, bus, railway, etc.)	500,000	525,000	551,250
	2210402 Accommodation	500,000	525,000	551,250
	2210403 Daily Subsistence Allowance	500,000	525,000	551,250
	2210500 Printing , Advertising and Information Supplies and Services	1,015,000	1,065,750	1,119,038
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	15,000	15,750	16,538
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210600 Rentals of Produced Assets	2,600,000	2,730,000	2,866,500

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210603 Rents and Rates - Non-Residential	2,600,000	2,730,000	2,866,500
	2210700 Training Expenses	5,586,176	5,865,485	6,158,759
	2210710 Accommodation Allowance	2,450,000	2,572,500	2,701,125
	2210711 Tuition Fees	1,200,000	1,260,000	1,323,000
	2210712 Trainee Allowance	1,936,176	2,032,985	2,134,634
	2210800 Hospitality Supplies and Services	5,300,000	5,565,000	5,843,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,030,000	2,131,500	2,238,075
	2210802 Boards, Committees, Conferences and Seminars	3,270,000	3,433,500	3,605,175
	2211000 Specialised Materials and Supplies	200,000	210,000	220,500
	2211009 Education and Library Supplies	100,000	105,000	110,250
	2211016 Purchase of Uniforms and Clothing - Staff	100,000	105,000	110,250
	2211100 Office and General Supplies and Services	1,250,000	1,312,500	1,378,125
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	900,000	945,000	992,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	350,000	367,500	385,875

	2211200 Fuel Oil and Lubricants	1,400,000	1,470,000	1,543,500
	2211201 Refined Fuels and Lubricants for Transport	1,400,000	1,470,000	1,543,500
	2211300 Other Operating Expenses	900,000	945,000	992,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	420,000	441,000
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	500,000	525,000	551,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	800,000	840,000	882,000
	2220101 Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
	2220200 Routine Maintenance - Other Assets	250,000	262,500	275,625
	2220202 Maintenance of Office Furniture and Equipment	50,000	52,500	55,125
	2220210 Maintenance of Computers, Software, and Networks	200,000	210,000	220,500
	2710100 Government Pension and Retirement Benefits	6,300,437	6,697,365	7,119,298
	2710102 Gratuity - Civil Servants	6,300,437	6,697,365	7,119,298
	3110900 Purchase of Household Furniture and Institutional Equipment	100,000	110,000	121,000
	3110902 Purchase of Household and Institutional Appliances	100,000	110,000	121,000
	3111000 Purchase of Office Furniture and General Equipment	3,200,000	3,520,000	3,872,000
	3111001 Purchase of Office Furniture and Fittings	500,000	550,000	605,000
	3111002 Purchase of Computers, Printers and other IT Equipment	2,100,000	2,310,000	2,541,000
	3111005 Purchase of Photocopiers	600,000	660,000	726,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	2,000,000	2,200,000	2,420,000
	3111112 Purchase of Software	2,000,000	2,200,000	2,420,000
	Gross Expenditure..... KShs.	80,119,129	84,952,374	90,089,205
	Net Expenditure..... KShs.	80,119,129	84,952,374	90,089,205
	Net Expenditure..... KShs.	80,119,129	84,952,374	90,089,205
	Net Expenditure..... KShs.	80,119,129	84,952,374	90,089,205
4723000100 County Public Service Board 4723000000 COUNTY PUBLIC SERVICE BOARD	2110100 Basic Salaries - Permanent Employees	6,376,219	6,777,921	7,204,930
4724000101 Headquarters				

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2110101 Basic Salaries - Civil Service	6,376,219	6,777,921	7,204,930
	2110300 Personal Allowance - Paid as Part of Salary	6,366,813	6,767,922	7,194,302
	2110301 House Allowance	4,350,813	4,624,914	4,916,284
	2110314 Transport Allowance	756,000	803,628	854,257
	2110318 Non- Practicing Allowance	1,020,000	1,084,260	1,152,568
	2110320 Leave Allowance	240,000	255,120	271,193
	2110400 Personal Allowances paid as Reimbursements	387,000	411,381	437,298
	2110405 Telephone Allowance	387,000	411,381	437,298
	2120300 Employer Contributions to Social Benefit Schemes Outside Government	1,200,000	1,275,600	1,339,380
	2120399 Employer Contributions to Social Security Funds and Schemes	1,200,000	1,275,600	1,339,380
	2210100 Utilities Supplies and Services	160,000	170,080	178,584
	2210101 Electricity	80,000	85,040	89,292
	2210102 Water and sewerage charges	80,000	85,040	89,292
	2210200 Communication, Supplies and Services	335,000	356,105	373,911
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	35,000	37,205	39,065
	2210202 Internet Connections	250,000	265,750	279,038
	2210203 Courier and Postal Services	50,000	53,150	55,808
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,902,248	2,022,089	2,123,194
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	367,578	390,735	410,272
	2210302 Accommodation - Domestic Travel	658,780	700,283	735,297
	2210303 Daily Subsistence Allowance	875,890	931,071	977,625

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	2210400 Foreign Travel and Subsistence, and other transportation costs	500,000	531,500	558,075
	2210402 Accommodation	500,000	531,500	558,075
	2210500 Printing , Advertising and Information Supplies and Services	62,000	65,906	69,202
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	12,000	12,756	13,394
	2210504 Advertising, Awareness and Publicity Campaigns	50,000	53,150	55,808
	2210700 Training Expenses	814,068	865,355	908,622
	2210710 Accommodation Allowance	259,760	276,125	289,931
	2210711 Tuition Fees	394,600	419,460	440,433
	2210712 Trainee Allowance	159,708	169,770	178,258
	2210800 Hospitality Supplies and Services	1,000,000	1,063,000	1,116,150
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	531,500	558,075
	2210802 Boards, Committees, Conferences and Seminars	500,000	531,500	558,075
	2211000 Specialised Materials and Supplies	384,860	409,106	429,561
	2211009 Education and Library Supplies	200,000	212,600	223,230
	2211016 Purchase of Uniforms and Clothing - Staff	184,860	196,506	206,331
	2211100 Office and General Supplies and Services	380,000	403,940	424,137
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	300,000	318,900	334,845
	2211103 Sanitary and Cleaning Materials, Supplies and Services	80,000	85,040	89,292

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2211200 Fuel Oil and Lubricants	1,000,000	1,063,000	1,116,150
	2211201 Refined Fuels and Lubricants for Transport	1,000,000	1,063,000	1,116,150
	2211300 Other Operating Expenses	15,400,000	16,370,200	17,188,710

	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	425,200	446,460
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	15,000,000	15,945,000	16,742,250
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	50,000	53,150	55,808
	2220101 Maintenance Expenses - Motor Vehicles	50,000	53,150	55,808
	2220200 Routine Maintenance - Other Assets	100,000	106,300	111,616
	2220202 Maintenance of Office Furniture and Equipment	50,000	53,150	55,808
	2220210 Maintenance of Computers, Software, and Networks	50,000	53,150	55,808
	2710100 Government Pension and Retirement Benefits	529,055	562,385	590,505
	2710102 Gratuity - Civil Servants	529,055	562,385	590,505
	3110900 Purchase of Household Furniture and Institutional Equipment	100,000	106,300	116,930
	3110902 Purchase of Household and Institutional Appliances	100,000	106,300	116,930
	3111000 Purchase of Office Furniture and General Equipment	1,155,000	1,270,500	1,397,550
	3111001 Purchase of Office Furniture and Fittings	605,000	665,500	732,050
	3111002 Purchase of Computers, Printers and other IT Equipment	150,000	165,000	181,500
	3111005 Purchase of Photocopiers	400,000	440,000	484,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	50,000	55,000	60,500
	3111112 Purchase of Software	50,000	55,000	60,500
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	12,075,537	13,283,091	14,611,400
	3111499 Research, Feasibility Studies	12,075,537	13,283,091	14,611,400
	Gross Expenditure..... KShs.	50,327,800	53,989,831	57,606,515
	Net Expenditure..... KShs.	50,327,800	53,989,831	57,606,515
	Net Expenditure..... KShs.	50,327,800	53,989,831	57,606,515
	Net Expenditure..... KShs.	50,327,800	53,989,831	57,606,515
4724000100 Office of the Attorney	2110100 Basic Salaries - Permanent Employees	2,540,903	2,700,980	2,871,142
4724000000 OFFICE OF THE COUNTY ATTORNEY	2110101 Basic Salaries - Civil Service	2,540,903	2,700,980	2,871,142
4725000101 Headquarters				

	2110300 Personal Allowance - Paid as Part of Salary	1,200,000	1,275,600	1,355,963
	2110301 House Allowance	747,000	794,061	844,087
	2110314 Transport Allowance	326,000	346,538	368,370
	2110320 Leave Allowance	127,000	135,001	143,506
	2210100 Utilities Supplies and Services	300,000	315,000	334,845
	2210101 Electricity	200,000	210,000	223,230
	2210102 Water and sewerage charges	100,000	105,000	111,615
	2210200 Communication, Supplies and Services	100,000	105,000	111,615
	2210202 Internet Connections	100,000	105,000	111,615
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	300,000	315,000	334,845
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000	105,000	111,615

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210302 Accommodation - Domestic Travel	100,000	105,000	111,615
	2210303 Daily Subsistence Allowance	100,000	105,000	111,615
	2210500 Printing , Advertising and Information Supplies and Services	200,000	210,000	223,230
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	210,000	223,230
	2210700 Training Expenses	400,000	420,000	446,460
	2210710 Accommodation Allowance	100,000	105,000	111,615
	2210711 Tuition Fees	100,000	105,000	111,615
	2210712 Trainee Allowance	100,000	105,000	111,615
	2210799 Training Expenses - Other (Bud	100,000	105,000	111,615
	2210800 Hospitality Supplies and Services	500,000	525,000	558,075

	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	315,000	334,845
	2210802 Boards, Committees, Conferences and Seminars	200,000	210,000	223,230
	2211100 Office and General Supplies and Services	700,000	735,000	781,305
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000	525,000	558,075
	2211103 Sanitary and Cleaning Materials, Supplies and Services	200,000	210,000	223,230
	2211200 Fuel Oil and Lubricants	800,000	840,000	892,920
	2211201 Refined Fuels and Lubricants for Transport	800,000	840,000	892,920
	2211300 Other Operating Expenses	3,500,000	3,675,000	3,906,525
	2211305 Contracted Guards and Cleaning Services	2,500,000	2,625,000	2,790,375
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,000,000	1,050,000	1,116,150
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	500,000	525,000	558,075
	2220101 Maintenance Expenses - Motor Vehicles	500,000	525,000	558,075
	2630200 Capital Grants to Government Agencies and other Levels of Government	25,000,000	27,500,000	29,232,500
	2630201 Capital Grants to Semi-Autonomous Government Agencies	25,000,000	27,500,000	29,232,500
	2710100 Government Pension and Retirement Benefits	500,000	531,500	564,985
	2710102 Gratuity - Civil Servants	500,000	531,500	564,985
	3120100 Acquisition of Strategic Stocks	150,000	165,000	175,395
	3120102 Purchase of Milk	150,000	165,000	175,395
	Gross Expenditure..... KShs.	36,690,903	39,838,080	42,347,880
	Net Expenditure..... KShs.	36,690,903	39,838,080	42,347,880
	Net Expenditure..... KShs.	36,690,903	39,838,080	42,347,880
	Net Expenditure..... KShs.	36,690,903	39,838,080	42,347,880
4725000100 Kericho Municipal Board	2110100 Basic Salaries - Permanent Employees	3,678,420	3,910,160	4,156,501
4725000000 KERICHO MUNICIPAL BOARD	2110101 Basic Salaries - Civil Service	3,678,420	3,910,160	4,156,501
4726000101 Headquarters	2110300 Personal Allowance - Paid as Part of Salary	1,123,200	1,193,962	1,269,181

	2110301 House Allowance	439,200	466,870	496,282
	2110314 Transport Allowance	288,000	306,144	325,431
	2110320 Leave Allowance	396,000	420,948	447,468
	2210100 Utilities Supplies and Services	200,000	210,000	223,230

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2210101 Electricity	100,000	105,000	111,615
	2210102 Water and sewerage charges	100,000	105,000	111,615
	2210200 Communication, Supplies and Services	200,000	210,000	223,230
	2210202 Internet Connections	200,000	210,000	223,230
	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,066,100	1,119,405	1,189,929
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	366,100	384,405	408,623
	2210302 Accommodation - Domestic Travel	250,000	262,500	279,038
	2210303 Daily Subsistence Allowance	450,000	472,500	502,268
	2210400 Foreign Travel and Subsistence, and other transportation costs	450,000	472,500	502,268
	2210401 Travel Costs (airlines, bus, railway, etc.)	250,000	262,500	279,038
	2210402 Accommodation	200,000	210,000	223,230
	2210500 Printing , Advertising and Information Supplies and Services	750,000	787,500	837,114
	2210504 Advertising, Awareness and Publicity Campaigns	350,000	367,500	390,653
	2210505 Trade Shows and Exhibitions	150,000	157,500	167,423
	2210599 Printing, Advertising - Other	250,000	262,500	279,038
	2210700 Training Expenses	900,000	945,000	1,004,535
	2210710 Accommodation Allowance	500,000	525,000	558,075

	2210711 Tuition Fees	400,000	420,000	446,460
	2210800 Hospitality Supplies and Services	1,200,000	1,260,000	1,339,380
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	735,000	781,305
	2210802 Boards, Committees, Conferences and Seminars	500,000	525,000	558,075
	2211000 Specialised Materials and Supplies	250,000	262,500	279,038
	2211016 Purchase of Uniforms and Clothing - Staff	250,000	262,500	279,038
	2211100 Office and General Supplies and Services	750,000	787,500	837,113
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	600,000	630,000	669,690
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	167,423
	2211200 Fuel Oil and Lubricants	700,000	735,000	781,305
	2211201 Refined Fuels and Lubricants for Transport	700,000	735,000	781,305
	2211300 Other Operating Expenses	5,200,000	5,460,000	5,803,980
	2211305 Contracted Guards and Cleaning Services	5,100,000	5,355,000	5,692,365
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	111,615
	2220100 Routine Maintenance - Vehicles and Other Transport Equipment	400,000	420,000	446,460
	2220101 Maintenance Expenses - Motor Vehicles	400,000	420,000	446,460
	2220200 Routine Maintenance - Other Assets	650,000	682,500	725,498
	2220205 Maintenance of Buildings and Stations -- Non-Residential	500,000	525,000	558,075
	2220210 Maintenance of Computers, Software, and Networks	150,000	157,500	167,423
	2710100 Government Pension and Retirement Benefits	500,000	531,500	564,985
	2710102 Gratuity - Civil Servants	500,000	531,500	564,985
	3111000 Purchase of Office Furniture and General Equipment	1,300,000	1,430,000	1,520,090

HEAD	TITLE		Projected Estimates
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		Estimates 2026/2027	2027/2028	2028/2029
	3111001 Purchase of Office Furniture and Fittings	400,000	440,000	467,720
	3111002 Purchase of Computers, Printers and other IT Equipment	500,000	550,000	584,650
	3111005 Purchase of Photocopiers	400,000	440,000	467,720
	Gross Expenditure..... KShs.	19,317,720	20,417,527	21,703,837
	Net Expenditure..... KShs.	19,317,720	20,417,527	21,703,837
	Net Expenditure..... KShs.	19,317,720	20,417,527	21,703,837
	Net Expenditure..... KShs.	19,317,720	20,417,527	21,703,837
4726000100 Litein Municipal Board	TOTAL NET EXPENDITURE FOR VOTE R4710000000 KERICHO	19,317,720	20,417,527	21,703,837
4726000000 LITEIN MUNICIPAL BOARD	COUNTY	7,042,633,332	7,525,734,964	8,050,729,380

DEVELOPMENT EXPENDITURE SUMMARY AND PROJECTED ESTIMATES BY PROGRAMMES

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
		Kshs.	Kshs.	Kshs.
4711000201 Clerk's office (Administration.)	3110300 Refurbishment of Buildings	135,000,000	148,500,000	163,350,000
	3110301 Refurbishment of Residential Buildings	30,000,000	33,000,000	36,300,000
	3110302 Refurbishment of Non-Residential Buildings	105,000,000	115,500,000	127,050,000
	Gross Expenditure..... KShs.	135,000,000	148,500,000	163,350,000
	NET EXPENDITURE KShs.	135,000,000	148,500,000	163,350,000
4711000200 Clerk's office (Administration.)	2630200 Capital Grants to Government Agencies and other Levels of Government	135,000,000	148,500,000	163,350,000
	4711000000 COUNTY ASSEMBLY			
	4712000101 Administration	357,000,000	392,700,000	431,970,000
	2630201 Capital Grants to Semi-Autonomous Government Agencies	357,000,000	392,700,000	431,970,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery	9,502,174	10,452,391	11,497,631
	3111106 Purchase of Fire fighting Vehicles and Equipment	9,502,174	10,452,391	11,497,631
	Gross Expenditure..... KShs.	366,502,174	403,152,391	443,467,631
	NET EXPENDITURE KShs.	366,502,174	403,152,391	443,467,631
	NET EXPENDITURE KShs.	366,502,174	403,152,391	443,467,631
	NET EXPENDITURE KShs.	366,502,174	403,152,391	443,467,631
4712000100 Administration	2640500 Other Capital Grants and Transfers	366,502,174	403,152,391	443,467,631
	4712000000 PUBLIC SERVICE MANAGEMENT			
	4713000101 Administration	74,606,794	82,067,473	90,274,221
	2640503 Other Capital Grants and Transfers	74,606,794	82,067,473	90,274,221
	Gross Expenditure..... KShs.	74,606,794	82,067,473	90,274,221
	NET EXPENDITURE KShs.	74,606,794	82,067,473	90,274,221
	NET EXPENDITURE KShs.	74,606,794	82,067,473	90,274,221
	NET EXPENDITURE KShs.	74,606,794	82,067,473	90,274,221
	2211000 Specialised Materials and Supplies	74,606,794	82,067,473	90,274,221
	4713000100 Administration	3,000,000	3,300,000	3,630,000
4713000201 Agriculture	2211007 Agricultural Materials, Supplies and Small Equipment	3,000,000	3,300,000	3,630,000
	2630200 Capital Grants to Government Agencies and other Levels of Government	191,244,200	210,368,620	231,405,482
	2630201 Capital Grants to Semi-Autonomous Government Agencies	191,244,200	210,368,620	231,405,482

4713000200 Agriculture 4713000301 Livestock and Veterinary Services	3110500 Construction and Civil Works		132,575,171	145,832,688	160,415,957
	3110504 Other Infrastructure and Civil Works		132,575,171	145,832,688	160,415,957
	3111100 Purchase of Specialised Plant, Equipment and Machinery		4,500,000	4,950,000	5,445,000
	3111103 Purchase of Agricultural Machinery and Equipment		4,500,000	4,950,000	5,445,000
	3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals		140,842,523	154,926,775	170,419,453
	3111399 Purch. of Certified Seeds - Ot		140,842,523	154,926,775	170,419,453
	Gross Expenditure..... KShs.		472,161,894	519,378,083	571,315,892
	NET EXPENDITURE KShs.		472,161,894	519,378,083	571,315,892
	NET EXPENDITURE KShs.		472,161,894	519,378,083	571,315,892
	2211000 Specialised Materials and Supplies		472,161,894	519,378,083	571,315,892
			13,515,895	14,867,485	16,354,233
	2211003 Veterinarian Supplies and Materials		13,515,895	14,867,485	16,354,233
	2630200 Capital Grants to Government Agencies and other Levels of Government		10,000,000	11,000,000	12,100,000
	2630201 Capital Grants to Semi-Autonomous Government Agencies		10,000,000	11,000,000	12,100,000
	2640500 Other Capital Grants and Transfers		1,000,000	1,100,000	1,210,000
	2640503 Other Capital Grants and Transfers		1,000,000	1,100,000	1,210,000
	3110500 Construction and Civil Works		11,000,000	12,100,000	13,310,000
	3110504 Other Infrastructure and Civil Works		11,000,000	12,100,000	13,310,000
	Gross Expenditure..... KShs.		35,515,895	39,067,485	42,974,233

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
4713000300 Livestock and Veterinary Services 4713000401 Fisheries 4713000400 Fisheries 4713000000 AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES	NET EXPENDITURE KShs.	35,515,895	39,067,485	42,974,233
	NET EXPENDITURE KShs.	35,515,895	39,067,485	42,974,233
	2211000 Specialised Materials and Supplies			
		3,668,611	4,035,472	4,439,019
	2211031 Specialised Materials - Other	3,668,611	4,035,472	4,439,019
		3,668,611	4,035,472	4,439,019

4714000101 Administration		Gross Expenditure.....	KShs.	3,668,611	4,035,472	4,439,019
		NET EXPENDITURE	KShs.	3,668,611	4,035,472	4,439,019
		NET EXPENDITURE	KShs.	3,668,611	4,035,472	4,439,019
		NET EXPENDITURE	KShs.	585,953,194	644,548,513	709,003,365
	2211000 Specialised Materials and Supplies			39,436,767	43,380,444	47,718,488
	2211031 Specialised Materials - Other			39,436,767	43,380,444	47,718,488
	3110500 Construction and Civil Works			5,000,000	5,500,000	6,050,000
	3110504 Other Infrastructure and Civil Works			5,000,000	5,500,000	6,050,000
	3111000 Purchase of Office Furniture and General Equipment			3,000,000	3,300,000	3,630,000
	3111009 Purchase of other Office Equipment			3,000,000	3,300,000	3,630,000
		Gross Expenditure.....	KShs.	47,436,767	52,180,444	57,398,488
		NET EXPENDITURE	KShs.	47,436,767	52,180,444	57,398,488
		NET EXPENDITURE	KShs.	47,436,767	52,180,444	57,398,488
	2630200 Capital Grants to Government Agencies and other Levels of Government			47,436,767	52,180,444	57,398,488
4714000100 Administration				22,100,000	24,310,000	26,741,000
4714000201 Basic Education(ECDE)	2630201 Capital Grants to Semi-Autonomous Government Agencies			22,100,000	24,310,000	26,741,000
	3110200 Construction of Building			61,950,000	68,145,000	74,959,500
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)			61,950,000	68,145,000	74,959,500
	3111100 Purchase of Specialised Plant, Equipment and Machinery			10,538,288	11,592,117	12,751,328
	3111109 Purchase of Educational Aids and Related Equipment			10,538,288	11,592,117	12,751,328
	3111500 Rehabilitation of Civil Works			44,300,000	48,730,000	53,603,000
	3111504 Other Infrastructure and Civil Works			44,300,000	48,730,000	53,603,000
		Gross Expenditure.....	KShs.	138,888,288	152,777,117	168,054,828
		NET EXPENDITURE	KShs.	138,888,288	152,777,117	168,054,828
		NET EXPENDITURE	KShs.	138,888,288	152,777,117	168,054,828
	3110200 Construction of Building			138,888,288	152,777,117	168,054,828
4714000200 Basic Education(ECDE)				5,000,000	5,500,000	6,050,000
4714000401 Culture	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)			5,000,000	5,500,000	6,050,000
		Gross Expenditure.....	KShs.	5,000,000	5,500,000	6,050,000
		NET EXPENDITURE	KShs.	5,000,000	5,500,000	6,050,000
4714000400 Culture				5,000,000	5,500,000	6,050,000
4714000501 Social Services				5,000,000	5,500,000	6,050,000

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4714000500 Social Services 4714000000 EDUCATION, YOUTH AFFAIRS, CHILDREN, CULTURE AND SOCIAL SERVICES 4715000101 Curative		NET EXPENDITURE	KShs.	5,000,000	5,500,000	6,050,000
	3110200 Construction of Building					
				5,000,000	5,500,000	6,050,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)			5,000,000	5,500,000	6,050,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery			5,000,000	5,500,000	6,050,000
	3111109 Purchase of Educational Aids and Related Equipment			5,000,000	5,500,000	6,050,000
		Gross Expenditure.....	KShs.	10,000,000	11,000,000	12,100,000
		NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
		NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
		NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
4715000100 Curative 4715000201 Preventive	3110500 Construction and Civil Works			201,325,055	221,457,561	243,603,316
				87,600,240	96,360,264	105,996,290
	3110504 Other Infrastructure and Civil Works			87,600,240	96,360,264	105,996,290
	3111100 Purchase of Specialised Plant, Equipment and Machinery			56,671,911	62,339,102	68,573,012
4715000200 Preventive 4715000000 HEALTH SERVICES 4716000201 Trade						
	3111101 Purchase of Medical and Dental Equipment			56,671,911	62,339,102	68,573,012

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
4715000100 Curative 4715000201 Preventive	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	5,000,000	5,500,000	6,050,000
	3111402 Engineering and Design Plans	5,000,000	5,500,000	6,050,000
		Gross Expenditure.....	KShs.	
		NET EXPENDITURE	KShs.	149,272,151
		NET EXPENDITURE	KShs.	164,199,366
		NET EXPENDITURE	KShs.	180,619,302
	2630200 Capital Grants to Government Agencies and other Levels of Government			
		149,272,151	164,199,366	180,619,302
		15,000,000	16,500,000	18,150,000
4715000200 Preventive 4715000000 HEALTH SERVICES 4716000201 Trade	2630201 Capital Grants to Semi-Autonomous Government Agencies	15,000,000	16,500,000	18,150,000
	3110200 Construction of Building	69,300,000	76,230,000	83,853,000
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	69,300,000	76,230,000	83,853,000
		Gross Expenditure.....	KShs.	
		84,300,000	92,730,000	102,003,000
		NET EXPENDITURE	KShs.	
		84,300,000	92,730,000	102,003,000

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		NET EXPENDITURE	KShs.	84,300,000	92,730,000	102,003,000
		NET EXPENDITURE	KShs. 2210700 Training Expenses	233,572,151	256,929,366	282,622,302
				2,000,000	2,200,000	2,420,000
	2210704 Hire of Training Facilities and Equipment			2,000,000	2,200,000	2,420,000
		2211300 Other Operating Expenses		2,000,000	2,200,000	2,420,000
				2,000,000	2,200,000	2,420,000
	2211324 Registration of Land			2,000,000	2,200,000	2,420,000
		2630200 Capital Grants to Government Agencies and other Levels of Government		20,000,000	22,000,000	24,200,000
				20,000,000	22,000,000	24,200,000
	2630201 Capital Grants to Semi-Autonomous Government Agencies			20,000,000	22,000,000	24,200,000
		3110500 Construction and Civil Works		75,445,573	82,990,130	91,289,143
				75,445,573	82,990,130	91,289,143
	3110504 Other Infrastructure and Civil Works			75,445,573	82,990,130	91,289,143
		3111500 Rehabilitation of Civil Works		23,375,856	25,713,442	28,284,786
				23,375,856	25,713,442	28,284,786
	3111504 Other Infrastructure and Civil Works			23,375,856	25,713,442	28,284,786
		Gross Expenditure.....	KShs.	122,821,429	135,103,572	148,613,929
		NET EXPENDITURE	KShs.	122,821,429	135,103,572	148,613,929
		NET EXPENDITURE	KShs.	122,821,429	135,103,572	148,613,929
		3111000 Purchase of Office Furniture and General Equipment		122,821,429	135,103,572	148,613,929
				1,500,000	1,650,000	1,815,000
4716000200 Trade				1,500,000	1,650,000	1,815,000
4716000301 Weight and Measures				1,500,000	1,650,000	1,815,000
	3111010 Purchase of Weights and Measures Equipments			1,500,000	1,650,000	1,815,000
		Gross Expenditure.....	KShs.	1,500,000	1,650,000	1,815,000
		NET EXPENDITURE	KShs.	1,500,000	1,650,000	1,815,000
		NET EXPENDITURE	KShs.	1,500,000	1,650,000	1,815,000
		2210800 Hospitality Supplies and Services		1,500,000	1,650,000	1,815,000
				9,500,000	10,450,000	11,495,000
4716000300 Weight and Measures				9,500,000	10,450,000	11,495,000
4716000501 Tourism				5,000,000	5,500,000	6,050,000
	2210802 Boards, Committees, Conferences and Seminars			5,000,000	5,500,000	6,050,000
		3110500 Construction and Civil Works		5,000,000	5,500,000	6,050,000
				5,000,000	5,500,000	6,050,000
	3110504 Other Infrastructure and Civil Works			5,000,000	5,500,000	6,050,000
		Gross Expenditure.....	KShs.	14,500,000	15,950,000	17,545,000
4716000500 Tourism		NET EXPENDITURE	KShs.	14,500,000	15,950,000	17,545,000
4716000000 TRADE, INDUSTRIALISATION, TOURISM, WILDLIFE & COOPERATIVE MANAGEMENT		NET EXPENDITURE	KShs.	14,500,000	15,950,000	17,545,000
4717000101 Administration				14,500,000	15,950,000	17,545,000

		NET EXPENDITURE	KShs.	138,821,429	152,703,572	167,973,929
	2630200 Capital Grants to Government Agencies and other Levels of Government					
				211,597,545	232,757,300	256,033,029
	2630201 Capital Grants to Semi-Autonomous Government Agencies			211,597,545	232,757,300	256,033,029
		Gross Expenditure.....	KShs.	211,597,545	232,757,300	256,033,029
		NET EXPENDITURE	KShs.	211,597,545	232,757,300	256,033,029
		NET EXPENDITURE	KShs.	211,597,545	232,757,300	256,033,029
	3110400 Construction of Roads					
				211,597,545	232,757,300	256,033,029
4717000100 Administration						
4717000201 Roads				441,688,216	485,857,038	534,442,741

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
	3110402 Access Roads	441,688,216	485,857,038	534,442,741
	Gross Expenditure.....	KShs.	441,688,216	485,857,038
	NET EXPENDITURE	KShs.	441,688,216	485,857,038
	NET EXPENDITURE	KShs.	441,688,216	485,857,038
	2220200 Routine Maintenance - Other Assets			
		15,000,000	16,500,000	18,150,000
	2220214 Maintenance of Street Lights	15,000,000	16,500,000	18,150,000
	3110500 Construction and Civil Works			
		32,213,101	35,434,411	38,977,852
	3110504 Other Infrastructure and Civil Works	32,213,101	35,434,411	38,977,852
	Gross Expenditure.....	KShs.	47,213,101	51,934,411
	NET EXPENDITURE	KShs.	47,213,101	51,934,411
	NET EXPENDITURE	KShs.	47,213,101	51,934,411
	NET EXPENDITURE	KShs.	47,213,101	51,934,411
4717000200 Roads				
4717000301 Public Works				
	3110500 Construction and Civil Works	700,498,862	770,548,749	847,603,622
		4,000,000	4,400,000	4,840,000
	3110504 Other Infrastructure and Civil Works	4,000,000	4,400,000	4,840,000
	Gross Expenditure.....	KShs.	4,000,000	4,400,000
	NET EXPENDITURE	KShs.	4,000,000	4,840,000
	NET EXPENDITURE	KShs.	4,000,000	4,840,000
4718000100 Administration	2630200 Capital Grants to Government Agencies and other Levels of Government	4,000,000	4,400,000	4,840,000
		243,142,898	267,457,188	294,202,907
4718000201 Water	2630201 Capital Grants to Semi-Autonomous Government Agencies	243,142,898	267,457,188	294,202,907
	3110500 Construction and Civil Works			
		118,964,076	130,860,484	143,946,532
	3110502 Water Supplies and Sewerage	110,964,076	122,060,484	134,266,532
4718000200 Water	3110504 Other Infrastructure and Civil Works	8,000,000	8,800,000	9,680,000

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4718000401 Natural Resources and Environment			Gross Expenditure.....	KShs.	362,106,974	398,317,672	438,149,439
			NET EXPENDITURE	KShs.	362,106,974	398,317,672	438,149,439
			NET EXPENDITURE	KShs.	362,106,974	398,317,672	438,149,439
	3110500 Construction and Civil Works				10,000,000	11,000,000	12,100,000
					10,000,000	11,000,000	12,100,000
			Gross Expenditure.....	KShs.	10,000,000	11,000,000	12,100,000
			NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
	3110504 Other Infrastructure and Civil Works				10,000,000	11,000,000	12,100,000
					10,000,000	11,000,000	12,100,000
			Gross Expenditure.....	KShs.	10,000,000	11,000,000	12,100,000
			NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
4718000400 Natural Resources and Environment	3110500 Construction and Civil Works				10,000,000	11,000,000	12,100,000
					10,000,000	11,000,000	12,100,000
			Gross Expenditure.....	KShs.	10,000,000	11,000,000	12,100,000
			NET EXPENDITURE	KShs.	10,000,000	11,000,000	12,100,000
4718000701 Sanitation market based activities in Ainamoi ward,Ainamoi Sub County	3110500 Construction and Civil Works				786,994	865,693	952,263
					786,994	865,693	952,263
			Gross Expenditure.....	KShs.	786,994	865,693	952,263
			NET EXPENDITURE	KShs.	786,994	865,693	952,263
	3110504 Other Infrastructure and Civil Works				786,994	865,693	952,263
					786,994	865,693	952,263
			Gross Expenditure.....	KShs.	786,994	865,693	952,263
			NET EXPENDITURE	KShs.	786,994	865,693	952,263
4718000702 Sanitation market based activities in Kapsaos ward,Ainamoi Sub County	3110500 Construction and Civil Works				786,994	865,693	952,263
					786,994	865,693	952,263
			Gross Expenditure.....	KShs.	786,994	865,693	952,263
			NET EXPENDITURE	KShs.	786,994	865,693	952,263
	3110504 Other Infrastructure and Civil Works				786,994	865,693	952,263
					786,994	865,693	952,263
			Gross Expenditure.....	KShs.	786,994	865,693	952,263
			NET EXPENDITURE	KShs.	786,994	865,693	952,263
4718000703 Sanitation market based activities in Kapkugerwet ward, Ainamoi Sub C	3110500 Construction and Civil Works				694,260	763,686	840,055
					694,260	763,686	840,055
			Gross Expenditure.....	KShs.	694,260	763,686	840,055
			NET EXPENDITURE	KShs.	694,260	763,686	840,055
	3110504 Other Infrastructure and Civil Works				694,260	763,686	840,055
					694,260	763,686	840,055
			Gross Expenditure.....	KShs.	694,260	763,686	840,055
			NET EXPENDITURE	KShs.	694,260	763,686	840,055
4718000704 Sanitation market based activities in Kipchebor ward.Ainamoi Sub Coun	3110500 Construction and Civil Works				786,994	865,693	952,263
					786,994	865,693	952,263
			Gross Expenditure.....	KShs.	786,994	865,693	952,263
			NET EXPENDITURE	KShs.	786,994	865,693	952,263

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
4718000705 Sanitation market based activities in Kapsoit ward,Ainamoi Sub County	NET EXPENDITURE KShs.	786,994	865,693	952,263
	3110500 Construction and Civil Works			
	3110504 Other Infrastructure and Civil Works			
	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	786,994 786,994	865,693 865,693	952,263 952,263
4718000706 Sanitation market based activities in Kipchimchim ward, Ainamoi Sub C	3110500 Construction and Civil Works			
	3110504 Other Infrastructure and Civil Works			
	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	595,080 595,080	654,588 654,588	720,047 720,047
		595,080	654,588	720,047
4718000707 Sanitation market based activities in Sigowet ward,Soin/Sigowet Sub C	3110500 Construction and Civil Works			
		786,994	865,693	952,263
		786,994	865,693	952,263

4718000708 Sanitation market based activities in Kaplelartet ward, Soin/Sigowet	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			282,991	311,290	342,419
			282,991	311,290	342,419
4718000709 Sanitation market based activities in Soliat ward, Soin/Sub County	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263
4718000710 Sanitation market based activities in Soin ward, Soin/SigowetSub Coun	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263
4718000711 Sanitation market based activities in Seretut ward, Belgut Sub County	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263
4718000712 Sanitation market based activities in Kapsuser ward, Belgut Sub Count	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263
4718000713 Sanitation market based activities in Kabianga ward, Belgut Sub Count	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263
4718000714 Sanitation market based activities in Waldai ward, Belgut Sub County	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	708,295	779,125	857,037
		NET EXPENDITURE KShs.	708,295	779,125	857,037
			708,295	779,125	857,037
			708,295	779,125	857,037
4718000715 Sanitation market based activities in Chilchila ward, Kipkelion West	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	786,994	865,693	952,263
		NET EXPENDITURE KShs.	786,994	865,693	952,263
			786,994	865,693	952,263
			786,994	865,693	952,263

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	3110500 Construction and Civil Works	NET EXPENDITURE KShs.	786,994	865,693
			952,263	

4718000716 Sanitation market based activities in Kamasian ward, Kipkelion West S	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	495,898	545,488	600,037
			495,898	545,488	600,037
			495,898	545,488	600,037
			495,898	545,488	600,037
4718000717 Sanitation market based activities in Kipkelion ward, Kipkelion West S	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	708,295	779,125	857,037
			708,295	779,125	857,037
			708,295	779,125	857,037
			708,295	779,125	857,037
4718000718 Sanitation market based activities in Kunyak ward, Kipkelion West Sub	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,190,156	1,309,172	1,440,089
			1,190,156	1,309,172	1,440,089
			1,190,156	1,309,172	1,440,089
			1,190,156	1,309,172	1,440,089
4718000719 Sanitation market based activities in Tendeno ward, Kipkelion East Sub	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,573,988	1,731,387	1,904,525
			1,573,988	1,731,387	1,904,525
			1,573,988	1,731,387	1,904,525
			1,573,988	1,731,387	1,904,525
4718000720 Sanitation market based activities in Litein ward, Bureti Sub County	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
4718000721 Sanitation market based activities in Chemosot ward, Bureti Sub Count	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
4718000722 Sanitation market based activities in Cheplanget ward, Bureti Sub Coun	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
			629,592	692,551	761,806
4718000723 Sanitation market based activities in Cheboin ward, Bureti Sub County	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	550,893	605,982	666,581
			550,893	605,982	666,581
			550,893	605,982	666,581
			550,893	605,982	666,581
4718000724 Sanitation market based activities in Tebesonik ward, Bureti Sub Count	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	472,194	519,413	571,355
			472,194	519,413	571,355
			472,194	519,413	571,355
			472,194	519,413	571,355
4718000725 Sanitation market based activities in Kapkatet ward, Bureti Sub Count	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	629,592	692,551	761,806
			629,592	692,551	761,806

4718000726 Sanitation market based activities in Kisiara ward, Bureti Sub County	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	629,592	692,551	761,806
		NET EXPENDITURE KShs.	629,592	692,551	761,806
	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works		708,291	779,120	857,032
			708,291	779,120	857,032
		Gross Expenditure..... KShs.	708,291	779,120	857,032

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	NET EXPENDITURE KShs.	708,291	779,120	857,032
4718000727 CLTS interventions in Kapsaos Ward, Ainamoi Sub County.	3110500 Construction and Civil Works	1,839,440	2,023,384	2,225,722
	3110504 Other Infrastructure and Civil Works	1,839,440	2,023,384	2,225,722
	Gross Expenditure..... KShs.	1,839,440	2,023,384	2,225,722
	NET EXPENDITURE KShs.	1,839,440	2,023,384	2,225,722
4718000728 CLTS interventions in Ainamoi Ward, Ainamoi Sub County.	3110500 Construction and Civil Works	1,414,960	1,556,456	1,712,102
	3110504 Other Infrastructure and Civil Works	1,414,960	1,556,456	1,712,102
	Gross Expenditure..... KShs.	1,414,960	1,556,456	1,712,102
	NET EXPENDITURE KShs.	1,414,960	1,556,456	1,712,102
4718000729 CLTS interventions in Kapkugerwet Ward, Ainamoi Sub County.	3110500 Construction and Civil Works	990,470	1,089,517	1,198,469
	3110504 Other Infrastructure and Civil Works	990,470	1,089,517	1,198,469
	Gross Expenditure..... KShs.	990,470	1,089,517	1,198,469
	NET EXPENDITURE KShs.	990,470	1,089,517	1,198,469
4718000730 CLTS interventions in Kipchebor Ward, Ainamoi Sub County	3110500 Construction and Civil Works	1,414,960	1,556,456	1,712,102
	3110504 Other Infrastructure and Civil Works	1,414,960	1,556,456	1,712,102
	Gross Expenditure..... KShs.	1,414,960	1,556,456	1,712,102
	NET EXPENDITURE KShs.	1,414,960	1,556,456	1,712,102
4718000731 CLTS interventions in Kapsoit Ward, Ainamoi Sub County	3110500 Construction and Civil Works	1,414,720	1,556,192	1,711,811
	3110504 Other Infrastructure and Civil Works	1,414,720	1,556,192	1,711,811
	Gross Expenditure..... KShs.	1,414,720	1,556,192	1,711,811
	NET EXPENDITURE KShs.	1,414,720	1,556,192	1,711,811
4718000732 CLTS interventions in Kipchimchim Ward, Ainamoi Sub County.	3110500 Construction and Civil Works	848,970	933,867	1,027,254
	3110504 Other Infrastructure and Civil Works	848,970	933,867	1,027,254
	Gross Expenditure..... KShs.	848,970	933,867	1,027,254
	NET EXPENDITURE KShs.	848,970	933,867	1,027,254
4718000733 CLTS interventions in Sigowet Ward, Soin Sigowet Sub County	3110500 Construction and Civil Works	1,414,720	1,556,192	1,711,811
	3110504 Other Infrastructure and Civil Works	1,414,720	1,556,192	1,711,811
	Gross Expenditure..... KShs.	1,414,720	1,556,192	1,711,811
	NET EXPENDITURE KShs.	1,414,720	1,556,192	1,711,811
4718000734 CLTS interventions in Kaplelartet Ward, Soin Sigowet Sub County		1,414,720	1,556,192	1,711,811

4718000735 CLTS interventions in Soliat Ward, Soin Sigowet Sub County	3110500 Construction and Civil Works		282,991	311,290	342,419
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	282,991	311,290	342,419
		NET EXPENDITURE KShs.	282,991	311,290	342,419
			282,991	311,290	342,419
4718000736 CLTS interventions in Soin Ward, Soin Sigowet Sub County	3110500 Construction and Civil Works		1,414,960	1,556,456	1,712,102
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	1,414,960	1,556,456	1,712,102
		NET EXPENDITURE KShs.	1,414,960	1,556,456	1,712,102
			1,414,960	1,556,456	1,712,102
4718000737 CLTS interventions in Seretut/cheptororiet Ward, Belgut Sub County.	3110500 Construction and Civil Works		1,414,960	1,556,456	1,712,102
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	1,414,960	1,556,456	1,712,102
		NET EXPENDITURE KShs.	1,414,960	1,556,456	1,712,102
			1,414,960	1,556,456	1,712,102
4718000737 CLTS interventions in Seretut/cheptororiet Ward, Belgut Sub County.	3110500 Construction and Civil Works		1,556,450	1,712,095	1,883,305
	3110504 Other Infrastructure and Civil Works		1,556,450	1,712,095	1,883,305
		Gross Expenditure..... KShs.	1,556,450	1,712,095	1,883,305
			1,556,450	1,712,095	1,883,305

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			ProjectionYr1	ProjectionYr2
4718000738 CLTS interventions in Kapsuser Ward, Belgut Sub County.	NET EXPENDITURE KShs.	1,556,450	1,712,095	1,883,305
	3110500 Construction and Civil Works	1,556,450	1,712,095	1,883,305
	3110504 Other Infrastructure and Civil Works	1,556,450	1,712,095	1,883,305
		1,556,450	1,712,095	1,883,305
4718000739 CLTS interventions in Kabianga Ward, Belgut Sub County.	3110500 Construction and Civil Works	1,556,450	1,712,095	1,883,305
	3110504 Other Infrastructure and Civil Works	1,414,720	1,556,192	1,711,811
		1,414,720	1,556,192	1,711,811
		1,414,720	1,556,192	1,711,811
4718000740 CLTS interventions in Waldai Ward, Belgut Sub County.	3110500 Construction and Civil Works	1,273,460	1,400,806	1,540,887
	3110504 Other Infrastructure and Civil Works	1,273,460	1,400,806	1,540,887
		1,273,460	1,400,806	1,540,887
		1,273,460	1,400,806	1,540,887
4718000741 CLTS interventions in Chilchila Ward, Kipkelion West Sub County.	3110500 Construction and Civil Works	1,414,720	1,556,192	1,711,811
	3110504 Other Infrastructure and Civil Works	1,414,720	1,556,192	1,711,811
		1,414,720	1,556,192	1,711,811
		1,414,720	1,556,192	1,711,811
4718000742 CLTS interventions in Kamasian Ward, Kipkelion West Sub County.	3110500 Construction and Civil Works	707,479	778,227	856,050

4718000743 CLTS interventions in Kipkelion Ward, Kipkelion West Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	707,479	778,227	856,050
			707,479	778,227	856,050
	3110500 Construction and Civil Works		707,479	778,227	856,050
			1,273,462	1,400,808	1,540,889
4718000744 CLTS interventions in Kunyak Ward, Kipkelion West Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,273,462	1,400,808	1,540,889
			1,273,462	1,400,808	1,540,889
	3110500 Construction and Civil Works		1,273,462	1,400,808	1,540,889
			1,697,950	1,867,745	2,054,520
4718000745 CLTS interventions in Tendeno Soget Ward, Kipkelion East Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,697,950	1,867,745	2,054,520
			1,697,950	1,867,745	2,054,520
	3110500 Construction and Civil Works		1,697,950	1,867,745	2,054,520
			2,687,968	2,956,765	3,252,441
4718000746 CLTS interventions in Litein Ward, Bureti Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	2,687,968	2,956,765	3,252,441
			2,687,968	2,956,765	3,252,441
	3110500 Construction and Civil Works		2,687,968	2,956,765	3,252,441
			1,556,452	1,712,097	1,883,307
4718000747 CLTS interventions in Chemosot Ward, Bureti Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,556,452	1,712,097	1,883,307
			1,556,452	1,712,097	1,883,307
	3110500 Construction and Civil Works		1,556,452	1,712,097	1,883,307
			1,131,965	1,245,162	1,369,678
4718000748 CLTS interventions in Cheplanget Ward, Bureti Sub County.	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs. NET EXPENDITURE KShs.	1,131,965	1,245,162	1,369,678
			1,131,965	1,245,162	1,369,678
	3110500 Construction and Civil Works		1,131,965	1,245,162	1,369,678
			1,131,965	1,245,162	1,369,678
		Gross Expenditure..... KShs.	1,131,965	1,245,162	1,369,678

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4718000749 CLTS interventions in Cheboin Ward, Bureti Sub County.	NET EXPENDITURE KShs.	1,131,965	1,245,162	1,369,678
	3110500 Construction and Civil Works	990,470	1,089,517	1,198,469
	3110504 Other Infrastructure and Civil Works	990,470	1,089,517	1,198,469
		990,470	1,089,517	1,198,469
4718000750 CLTS interventions in Tebesonik Ward, Bureti Sub County.	3110500 Construction and Civil Works	848,974	933,871	1,027,259
		848,974	933,871	1,027,259
4718000751 CLTS interventions in Kapkatet Ward, Bureti Sub County.		848,974	933,871	1,027,259

4718000752 CLTS interventions in Kisiara Ward, Bureti Sub County.	3110504 Other Infrastructure and Civil Works		848,974	933,871	1,027,259
			1,131,965	1,245,162	1,369,678
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	1,131,965	1,245,162	1,369,678
		NET EXPENDITURE KShs.	1,131,965	1,245,162	1,369,678
	3110500 Construction and Civil Works		1,131,965	1,245,162	1,369,678
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	1,273,460	1,400,806	1,540,887
		NET EXPENDITURE KShs.	1,273,460	1,400,806	1,540,887
		NET EXPENDITURE KShs.	1,273,460	1,400,806	1,540,887
4718000700 Community Led Total Sanitation (CLTS) 4718000801 Kimologit water supply project Phase II	3110500 Construction and Civil Works		53,254,704	58,580,171	64,438,200
			4,000,000	4,400,000	4,840,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	4,000,000	4,400,000	4,840,000
		NET EXPENDITURE KShs.	4,000,000	4,400,000	4,840,000
	3110500 Construction and Civil Works		4,000,000	4,400,000	4,840,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	2,208,216	2,429,038	2,671,941
		NET EXPENDITURE KShs.	2,208,216	2,429,038	2,671,941
			2,208,216	2,429,038	2,671,941
			2,208,216	2,429,038	2,671,941
4718000825 Chemorir Water Project Lastmile Connectivity	3110500 Construction and Civil Works		10,500,000	11,550,000	12,705,000
			10,500,000	11,550,000	12,705,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	10,500,000	11,550,000	12,705,000
		NET EXPENDITURE KShs.	10,500,000	11,550,000	12,705,000
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	4,500,000	4,950,000	5,445,000
		NET EXPENDITURE KShs.	4,500,000	4,950,000	5,445,000
			4,500,000	4,950,000	5,445,000
			4,500,000	4,950,000	5,445,000
4718000826 Construction of Sasiot-Kondamitfreeflow-Boywek-Kiplalmaat-turkuito Wa	3110500 Construction and Civil Works		3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,000,000	3,300,000	3,630,000
		NET EXPENDITURE KShs.	3,000,000	3,300,000	3,630,000
	3110500 Construction and Civil Works		3,000,000	3,300,000	3,630,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,000,000	3,300,000	3,630,000
		NET EXPENDITURE KShs.	3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
4718000827 Lamaiyat Water Project	3110500 Construction and Civil Works		3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,000,000	3,300,000	3,630,000
		NET EXPENDITURE KShs.	3,000,000	3,300,000	3,630,000
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,000,000	3,300,000	3,630,000
		NET EXPENDITURE KShs.	3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
			3,000,000	3,300,000	3,630,000
4718000828 Kapkures water supply project Phase III	3110500 Construction and Civil Works		15,000,000	16,500,000	18,150,000
			15,000,000	16,500,000	18,150,000
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			
4718000830 Rehabilitation and augmentation of Londiani Water Supply	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			
4718000831 Cheptuiyet (Kulut)water supply project	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			
	3110500 Construction and Civil Works				
	3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.			

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4718000832 Construction of pipeline reticulation from Seretut Panda to Kesaketie	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	15,000,000	16,500,000
		NET EXPENDITURE KShs.	15,000,000	18,150,000
			3,000,000	3,300,000
			3,000,000	3,630,000
4718000833 Construction of pipeline reticulation to Kapkelek area, Seretut ward	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,000,000	3,300,000
		NET EXPENDITURE KShs.	3,000,000	3,630,000
			3,000,000	3,630,000
			3,000,000	3,630,000
4718000834 Construction of pipeline reticulation to Chepkosilen area, in Seretut	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,500,000	3,850,000
		NET EXPENDITURE KShs.	3,500,000	4,235,000
			3,500,000	4,235,000
			3,500,000	4,235,000
4718000835 Construction of pipeline reticulation to Chesebet,Chemumbe,Kiptome	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	2,500,000	2,750,000
		NET EXPENDITURE KShs.	2,500,000	3,025,000
			2,500,000	3,025,000
			2,500,000	3,025,000
4718000800 Construction of Intakes (Surface Water Sources) 4718000903 Installation of Solar System & Pipe Works for Kiptenden Borehole Wate	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	5,500,000	6,050,000
		NET EXPENDITURE KShs.	5,500,000	6,655,000
			5,500,000	6,655,000
			5,500,000	6,655,000
4718000909 Tugunon Secondary Borehole Water Project (Kambit)	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	56,708,216	62,379,038
		NET EXPENDITURE KShs.	62,379,038	68,616,941
			3,727,080	4,099,788
			3,727,080	4,509,767
4718000912 Chepngosos Borehole Water Project	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,727,080	4,099,788
		NET EXPENDITURE KShs.	3,727,080	4,509,767
			3,727,080	4,509,767
			3,727,080	4,509,767
4718000914 Gwitu Borehole Water Project	3110500 Construction and Civil Works 3110504 Other Infrastructure and Civil Works	Gross Expenditure..... KShs.	3,500,000	3,850,000
		NET EXPENDITURE KShs.	3,500,000	4,235,000
			3,500,000	4,235,000
			3,500,000	4,235,000
4718000900 Development of borehole water supply systems 4718000000 WATER, ENERGY, NATURAL	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	4,410,000	4,851,000
		NET EXPENDITURE KShs.	4,410,000	5,336,100
			4,410,000	5,336,100
			4,410,000	5,336,100
4718000900 Development of borehole water supply systems 4718000000 WATER, ENERGY, NATURAL	3110500 Construction and Civil Works	Gross Expenditure..... KShs.	3,400,000	3,740,000
		NET EXPENDITURE KShs.	3,400,000	4,114,000
			3,400,000	4,114,000
			3,400,000	4,114,000

RESOURCES AND ENVIRONMENT 4719000201 Lands	3110504 Other Infrastructure and Civil Works	NET EXPENDITURE	KShs.	3,400,000	3,740,000	4,114,000
		NET EXPENDITURE	KShs.	15,037,080	16,540,788	18,194,867
				501,106,974	551,217,669	606,339,447
				2,000,000	2,200,000	2,420,000
	2211300 Other Operating Expenses					
	2211311 Contracted Technical Services			2,000,000	2,200,000	2,420,000
	3130100 Acquisition of Land			7,280,793	8,008,872	8,809,760
	3130101 Acquisition of Land			7,280,793	8,008,872	8,809,760
		Gross Expenditure.....	KShs.	9,280,793	10,208,872	11,229,760
		NET EXPENDITURE	KShs.	9,280,793	10,208,872	11,229,760
4719000200 Lands	3110300 Refurbishment of Buildings	NET EXPENDITURE	KShs.	9,280,793	10,208,872	11,229,760
4719000301 Housing				3,852,952	4,238,248	4,662,073

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
4719000300 Housing	3110301 Refurbishment of Residential Buildings	852,952	938,248	1,032,073
	3110302 Refurbishment of Non-Residential Buildings	3,000,000	3,300,000	3,630,000
	Gross Expenditure.....	KShs.		
	NET EXPENDITURE	KShs.	3,852,952	4,238,248
	NET EXPENDITURE	KShs.	3,852,952	4,238,248
	2211300 Other Operating Expenses			
			3,852,952	4,238,248
			9,500,000	10,450,000
	2211311 Contracted Technical Services	9,500,000	10,450,000	11,495,000
4719000401 Physical Planning	Gross Expenditure.....	KShs.		
	NET EXPENDITURE	KShs.	9,500,000	10,450,000
	NET EXPENDITURE	KShs.	9,500,000	10,450,000
	NET EXPENDITURE	KShs.	9,500,000	10,450,000
			22,633,745	24,897,120
			2,110,000	2,321,000
			2,110,000	2,321,000
4719000400 Physical Planning	3110500 Construction and Civil Works			
4719000000 LANDS HOUSING AND PHYSICAL PLANNING				
4720000201 Fiscal Planning	3110504 Other Infrastructure and Civil Works	2,110,000	2,321,000	2,553,100
	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	2,151,095	2,366,205	2,602,825
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	2,151,095	2,366,205	2,602,825

	3111500 Rehabilitation of Civil Works		100,000,000	110,000,000	121,000,000
	3111504 Other Infrastructure and Civil Works		100,000,000	110,000,000	121,000,000
		Gross Expenditure..... KShs.			
		NET EXPENDITURE KShs.	104,261,095	114,687,205	126,155,925
		NET EXPENDITURE KShs.	104,261,095	114,687,205	126,155,925
	2211300 Other Operating Expenses		104,261,095	114,687,205	126,155,925
4720000200 Fiscal Planning			5,100,200	5,610,220	6,171,242
4720000401 Budget	2211311 Contracted Technical Services		5,100,200	5,610,220	6,171,242
		Gross Expenditure..... KShs.	5,100,200	5,610,220	6,171,242
		NET EXPENDITURE KShs.	5,100,200	5,610,220	6,171,242
		NET EXPENDITURE KShs.	5,100,200	5,610,220	6,171,242
		NET EXPENDITURE KShs.	5,100,200	5,610,220	6,171,242
4720000400 Budget	3110500 Construction and Civil Works		109,361,295	120,297,425	132,327,167
4720000000 FINANCE AND ECONOMIC PLANNING			103,568,122	110,092,914	117,028,767
4722000100 Headquarters	3110504 Other Infrastructure and Civil Works		103,568,122	110,092,914	117,028,767
		Gross Expenditure..... KShs.	103,568,122	110,092,914	117,028,767
		NET EXPENDITURE KShs.	103,568,122	110,092,914	117,028,767
		NET EXPENDITURE KShs.	103,568,122	110,092,914	117,028,767
		NET EXPENDITURE KShs.	103,568,122	110,092,914	117,028,767
4722000100 ICT	2220200 Routine Maintenance - Other Assets		103,568,122	110,092,914	117,028,767
4722000000 ICT			1,000,000	1,100,000	1,169,300
4725000101 Headquarters	2220214 Maintenance of Street Lights		1,000,000	1,100,000	1,169,300
	2630200 Capital Grants to Government Agencies and other Levels of Government		43,550,349	47,905,384	50,923,423
	2630201 Capital Grants to Semi-Autonomous Government Agencies		43,550,349	47,905,384	50,923,423
	3110300 Refurbishment of Buildings		2,000,000	2,200,000	2,338,600
	3110302 Refurbishment of Non-Residential Buildings		2,000,000	2,200,000	2,338,600
	3110500 Construction and Civil Works		6,500,000	7,150,000	7,600,450
	3110504 Other Infrastructure and Civil Works		6,500,000	7,150,000	7,600,450
		Gross Expenditure..... KShs.	53,050,349	58,355,384	62,031,773
		NET EXPENDITURE KShs.	53,050,349	58,355,384	62,031,773
		NET EXPENDITURE KShs.	53,050,349	58,355,384	62,031,773
4725000100 Kericho Municipal Board		NET EXPENDITURE KShs.	53,050,349	58,355,384	62,031,773
4725000000 KERICHO MUNICIPAL BOARD	3110200 Construction of Building		53,050,349	58,355,384	62,031,773
4726000101 Headquarters			53,050,349	58,355,384	62,031,773

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		1,980,098	2,178,108	2,315,329
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	1,980,098	2,178,108	2,315,329

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
			ProjectionYr1	ProjectionYr2
	3110300 Refurbishment of Buildings	1,600,000	1,760,000	1,870,880
	3110302 Refurbishment of Non-Residential Buildings	1,600,000	1,760,000	1,870,880
	3110400 Construction of Roads	10,500,000	11,550,000	12,277,650
	3110402 Access Roads	10,500,000	11,550,000	12,277,650
	3110500 Construction and Civil Works	6,500,000	7,150,000	7,600,450
	3110504 Other Infrastructure and Civil Works	6,500,000	7,150,000	7,600,450
	Gross Expenditure..... KShs.	20,580,098	22,638,108	24,064,309
	NET EXPENDITURE KShs.	20,580,098	22,638,108	24,064,309
	NET EXPENDITURE KShs.	20,580,098	22,638,108	24,064,309
	NET EXPENDITURE KShs.	20,580,098	22,638,108	24,064,309
	TOTAL NET EXPENDITURE FOR VOTE 4710000000 KERICOHO COUNTY	20,580,098	22,638,108	24,064,309
4726000100 Litein Municipal Board				
4726000000 LITEIN MUNICIPAL BOARD		3,171,973,448	3,485,338,772	3,826,802,461