

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NAIROBI COUNTY BILLS, 2026

NAIROBI, 28th July, 2026

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THE NAIROBI CITY COUNTY APPROPRIATION BILL, 2026

A Bill for

AN ACT of the County Assembly of Nairobi City to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June, 2027 and to appropriate that sum and a sum voted on account by the Nairobi City County Assembly for certain public services and purposes

ENACTED by the County Assembly of Nairobi City, as follows—

Short title

1. This Act may be cited as the Nairobi City County Appropriation Act, 2026.

Issue of KSh. 49,271,943,291 out of the County Revenue Fund for public services and purposes of the year ending 30th June, 2027 and appropriation of the money granted

2. (1) The County Treasury may issue out of the County Revenue Fund and apply towards the supply granted for the service of the year ending on the 30th June, 2027, the sum of **Kenya Shillings Forty-Nine Billion, Two Hundred and Seventy-One Million, Nine Hundred and Forty-Three Thousand, Two Hundred and Ninety One** and that sum shall be deemed to have been appropriated as from 1st July, 2026, for the services and purposes specified in the Schedule annexed hereto.

(2) The sum granted out of the County Revenue Fund by subsection (3) as authorized by the Nairobi City County Assembly on the 28th July, 2026, in accordance with Article 224 of the Constitution.

Appropriations in Aid

3. In addition to the sum granted by section 4, there may be applied, for the services and purposes specified in the Schedule, the sums specified out of any money directed to be applied as Appropriations in Aid under Article 206(1)(b) of the Constitution.

FIRST SCHEDULE

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Recurrent Expenditure	KSh.	KSh.
R5311 COUNTY PUBLIC SERVICE BOARD	The amount required in the year ending 30th June, 2027 for the following programmes of the County Public Service Board.		
	0718005310 General Administrative Services	164,384,266	
	Total	164,384,266	0
R5314 FINANCE & ECONOMIC PLANNING	The amount required in the year ending 30th June, 2027 for the following programmes of the Finance and Economic Planning		
	0701005310 Public Financial Management	2,302,588,865	
	0731005310 P31: Economic Policy, Formulation and Budget Management	637,832,393	
	0718005310 General Administrative Services	748,969,706	
	Total	3,689,390,965	0
R5320 PUBLIC SERVICE MANAGEMENT	The amount required in the year ending 30th June, 2027 for the following programmes of Public Service Management		
	0729005310 P29:Public Service Transformation	288,078,281	
	0718005310 General Administrative Services	2,884,741,010	
	Total	3,172,819,291	0
R5321 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	The amount required in the year ending 30th June, 2027 for the following programmes of Agriculture, Livestock Development, Fisheries and Forestry		
	0106005310 P.6 General Administration Planning and Support Services	133,476,113	
	0116005310 P.10:Animal Health, Safety and Quality Assurance	14,910,681	
	0117005310 P.11:Aforestation	7,467,077	
	0118005310 P.18:Food Systems and Surveillance	3,943,627	
	0119005310 P.19 Urban	14,426,563	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Recurrent Expenditure	KSh.	KSh.
	Agriculture Promotion & Regulation		
	Total	174,224,061	0
R5322 COUNTY ASSEMBLY	The amount required in the year ending 30th June, 2027 for the following programmes of the County Assembly		
	0730005310 P30:Legislation, Oversight and Representation	2,725,901,135	
	Total	2,725,901,135	0
R5323 ENVIROMENT, WATER ENERGY & NATURAL RESOURCES	The amount required in the year ending 30th June, 2027 for the following programmes of the Environment, Water, Energy and Natural Resources		
	1002005310 P2 Environment Management and Protection.	1,706,304,233	
	1004005310 P4 Water Resources Management	27,632,042	
	1001005310 P1 General Administration & Support Services	2,148,621,726	
	Total	3,882,558,001	0
R5325 WARD DEVELOPMENT PROGRAMMES	The amount required in the year ending 30th June, 2027 for the following programme of Ward Development Projects		
	0214005310 P8:Ward Development	60,846,236	
	Total	60,846,236	0
R5326 EMERGENCY FUND	The amount required in the year ending 30th June, 2027 for the following programme of Emergency Fund		
	0718005310: General Administrative Services	200,000,000	
	Total	200,000,000	0
R5327 LIQOUR	The amount required in the year ending 30th June, 2027 for the following programme of Liquor Licensing Board		
	0313005310 P.13 Licensing and Fair Trade Practices		280,000,000
	Total	0	280,000,000
R5329 BOROUGH AND	The amount required in the year ending 30th June, 2027 for		

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Recurrent Expenditure	KSh.	KSh.
PUBLIC ADMINISTRATION	the following programme of Boroughs and Public Administration		
	0723005310 P 23 Performance Management and Public Service Delivery	9,652,325	
	0724005310 P 24 Security and Safety Management	2,082,104,853	
	0726005310 P.26 Disaster Management & Coordination	381,136,251	
	0732005310 P32 Coordination of executive services	312,295,401	
	0733005310 P33 Coordination of boroughs and devolved units	436,998,999	
	0734005310 P34 Internal Audit	68,652,676	
	0718005310 General Administrative Services	502,735,240	
	Total	3,793,575,746	0
R5330 OFFICE OF COUNTY ATTORNEY	The amount required in the year ending 30th June, 2027 for the following programme of Office of County Attorney		
	0725005310 P 25 management of legal affairs	402,368,662	
	Total	402,368,662	0
R5331 INNOVATION & DIGITAL ECONOMY	The amount required in the year ending 30th June, 2027 for the following programme of Innovation and Digital Economy		
	0215005310 P15 General Administration Planning and Support Services	127,050,406	
	0217005310 P17 Digital Economy and Start-Ups	16,302,000	
	0218005310 P18 Smart Nairobi	6,468,926	
	0314005310 P14: ICT Infrastructure Connectivity	86,576,319	
	Total	236,397,651	0
R5332 HEALTH, WELLNESS AND NUTRITION	The amount required in the year ending 30th June, 2027 for the following programme of Health, Wellness and Nutrition		
	0404005310 General administration, planning and support services	6,620,880,293	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Recurrent Expenditure	KSh.	KSh.
	0405005310 P5 Public Health	227,073,100	
	0406005310 P6 Health Facilities	2,504,938,086	
	0407005310 P7 medical services	51,305,943	
	0408005310 P8 Wellness and Nutrition	917,135,836	
	Total	10,321,333,258	0
R5333 BUILT ENVIROMENT & URBAN PLANNING	The amount required in the year ending 30th June, 2027 for the following programme of Built Environment and Urban Planning		
	0106005310 P.6 General Administration Planning and Support Services	394,932,823	
	0121005310 P21 Urban Development & Planning	49,630,558	
	0122005310 P22 Land management and Property Management	35,636,503	
	0123005310 P23 Housing Development and Building Services	45,273,051	
	Total	525,472,935	0
R5334 MOBILITY AND WORKS	The amount required in the year ending 30th June, 2027 for the following programme of Mobility and Works		
	0216005310 P16:General Administration, Planning And Support Services	541,651,138	
	0219005310 P19 Works	488,954,859	
	0220005310 P20 Mobility	232,516,425	
	Total	1,263,122,422	0
R5335 TALENT SKILLS DEVT & CARE	The amount required in the year ending 30th June, 2027 for the following programme of Talent, Skills Development and Care		
	0509005310 P9 Education services	240,532,734	
	0508005310 General administration, planning and support services	1,659,010,321	
	0902005310 Sp 2.1 Social Services	166,052,485	
	0903005310 P3 Youth, Talent &	199,421,689	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Recurrent Expenditure	KSh.	KSh.
	Sports		
	Total	2,265,017,231	0
R5336 BUSINESS & HUSTLER OPPORTUNITIES	The amount required in the year ending 30th June, 2027 for the following programme of Business and Hustler Opportunities		
	0302005310 P2:General Administration Planning and Support Services	462,943,860	
	0310005310 P.10 Co-operative Development and Audit Services	25,603,363	
	0312005310 P.12 Trade development and Market Services	35,352,361	
	0313005310 P.13 Licensing and Fair Trade Practices	16,074,211	135,179,000
	0316005310 P16 Bussiness & hustler opportunities	29,754,000	
	Total	569,727,795	135,179,000
R5337 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT	The amount required in the year ending 30th June, 2027 for the following programme of Inclusivity, Public Participation and Citizen Engagement		
	0904005310 P4 Public Participation,Citizen Engagement & Customer Service	161,971,692	
	0905005310 P5 City Culture Arts & Tourism	139,714,615	
	0907005310 P7 Gender and Inclusivity	21,826,250	
	Total	323,512,557	0
R5338 NAIROBI REVENUE AUTHORITY	The amount required in the year ending 30th June, 2027 for the following programme of Nairobi Revenue Authority		
	0735005310 P35 Nairobi Revenue Authority	177,200,945	
	Total	177,200,945	0
	Sub-Total (Recurrent Expenditure)	33,947,853,155	415,179,000

SECOND SCHEDULE

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
D5311 COUNTY PUBLIC SERVICE BOARD	The amount required in the year ending 30th June, 2027 for the following programmes of the County Public Service Board.		
	0718005310 General Administrative Services	15,000,000	
	Total	15,000,000	0
D5314 FINANCE & ECONOMIC PLANNING	The amount required in the year ending 30th June, 2027 for the following programmes of the Finance and Economic Planning		
	0701005310 Public Financial Management	1,039,379,681	
	0731005310 P31: Economic Policy, Formulation and Budget Management	0	
	0718005310 General Administrative Services	10,000,000	
	Total	1,049,379,681	0
D5320 PUBLIC SERVICE MANAGEMENT	The amount required in the year ending 30th June, 2027 for the following programmes of Public Service Management		
	0729005310 P29: Public Service Transformation	8,000,000	
	0718005310 General Administrative Services	0	
	Total	8,000,000	0
D5321 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	The amount required in the year ending 30th June, 2027 for the following programmes of Agriculture, Livestock Development, Fisheries and Forestry		
	0106005310 P.6 General Administration Planning and Support Services	0	
	0116005310 P.10: Animal Health, Safety and Quality Assurance	20,000,000	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
	0117005310 P.11:Aforestation	0	
	0118005310 P.18:Food Systems and Surveillance	0	
	0119005310 P.19 Urban Agriculture Promotion & Regulation	204,659,372	
	Total	224,659,372	0
D5322 COUNTY ASSEMBLY	The amount required in the year ending 30th June, 2027 for the following programmes of the County Assembly		
	0730005310 P30:Legislation, Oversight and Representation	1,800,000,000	
	Total	1,800,000,000	0
D5323 ENVIROMENT, WATER ENERGY & NATURAL RESOURCES	The amount required in the year ending 30th June, 2027 for the following programmes of the Environment, Water, Energy and Natural Resources		
	1002005310 P2 Environment Management and Protection.	1,333,000,000	
	1004005310 P4 Water Resources Management	138,000,000	
	1001005310 P1 General Administration & Support Services	0	
	Total	1,471,000,000	0
D5325 WARD DEVELOPMENT PROGRAMMES	The amount required in the year ending 30th June, 2027 for the following programme of Ward Development Projects		
	0214005310 P8:Ward Development	2,255,000,000	
	Total	2,255,000,000	0
D5326 EMERGENCY FUND	The amount required in the year ending 30th June, 2027 for the following programme of Emergency Fund		
	0718005310: General Administrative Services		
	Total	0	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
D5327 LIQOUR	The amount required in the year ending 30th June, 2027 for the following programme of Liquor Licensing Board		
LICENSING BOARD	0313005310 P.13 Licensing and Fair Trade Practices		120,000,000
	Total	0	120,000,000
D5329 BOROUGHES AND PUBLIC ADMINISTRATION	The amount required in the year ending 30th June, 2027 for the following programme of Boroughs and Public Administration		
	0723005310 P 23 Performance Management and Public Service Delivery	0	
	0724005310 P 24 Security and Safety Management	0	
	0726005310 P.26 Disaster Management & Coordination	160,000,000	
	0732005310 P32 Coordination of executive services	0	
	0733005310 P33 Coordination of boroughs and devolved units	421,663,279	
	0734005310 P34 Internal Audit	10,000,000	
	0718005310 General Administrative Services	420,000,000	
	Total	1,011,663,279	0
D5330 OFFICE OF COUNTY ATTORNEY	The amount required in the year ending 30th June, 2027 for the following programme of Office of County Attorney		
	0725005310 P 25 management of legal affairs	7,000,000	
	Total	7,000,000	0
D5331 INNOVATION & DIGITAL ECONOMY	The amount required in the year ending 30th June, 2027 for the following programme of Innovation and Digital Economy		
	0215005310 P15 General Administration Planning and Support Services	0	
	0217005310 P17 Digital Economy and Start-Ups	56,000,000	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
	0218005310 P18 Smart Nairobi	0	
	0314005310 P14: ICT Infrastructure Connectivity	72,500,000	
	Total	128,500,000	0
D5332 HEALTH, WELLNESS AND NUTRITION	The amount required in the year ending 30th June, 2027 for the following programme of Health, Wellness and Nutrition		
	0404005310 General administration, planning and support services	0	
	0405005310 P5 Public Health	45,165,446	
	0406005310 P6 Health Facilities	1,016,570,717	
	0407005310 P7 medical services	0	
	0408005310 P8 Wellness and Nutrition	0	
	Total	1,061,736,163	0
D5333 BUILT ENVIROMENT & URBAN PLANNING	The amount required in the year ending 30th June, 2027 for the following programme of Built Environment and Urban Planning		
	0106005310 P.6 General Administration Planning and Support Services	0	
	0121005310 P21 Urban Development & Planning	126,508,180	
	0122005310 P22 Land management and Property Management	60,000,000	
	0123005310 P23 Housing Development and Building Services	657,600,000	
	Total	844,108,180	0
D5334 MOBILITY AND WORKS	The amount required in the year ending 30th June, 2027 for the following programme of Mobility and Works		
	0216005310 P16: General Administration, Planning And Support Services	0	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
	0219005310 P19 Works	1,584,052,137	
	0220005310 P20 Mobility	821,501,692	
	Total	2,405,553,829	0
D5335 TALENT SKILLS DEVT & CARE	The amount required in the year ending 30th June, 2027 for the following programme of Talent, Skills Development and Care		
	0509005310 P9 Education services	219,505,745	
	0508005310 General administration, planning and support services	0	
	0902005310 Sp 2.1 Social Services	266,755,750	
	0903005310 P3 Youth, Talent & Sports	957,690,662	
	Total	1,443,952,157	0
D5336 BUSINESS & HUSTLER OPPORTUNITIES	The amount required in the year ending 30th June, 2027 for the following programme of Business and Hustler Opportunities		
	0302005310 P2:General Administration Planning and Support Services	0	
	0310005310 P.10 Co-operative Development and Audit Services	15,000,000	
	0312005310 P.12 Trade development and Market Services	491,475,153	
	0313005310 P.13 Licensing and Fair Trade Practices	25,000,000	
	0316005310 P16 Bussiness & hustler opportunities	190,000,000	
	Total	721,475,153	0
D5337 INCLUSIVITY PUBLIC PARTICIPATION & CITIZEN ENGAGEMENT	The amount required in the year ending 30th June, 2027 for the following programme of Inclusivity, Public Participation and Citizen Engagement		
	0904005310 P4 Public	104,000,000	

(1)	(2)	(3)	(4)
Vote	Service or Purpose	Supply	Appropriation in Aid
	Development Expenditure	KSh.	KSh.
	Participation, Citizen Engagement & Customer Service		
	0905005310 P5 City Culture Arts & Tourism	0	
	0907005310 P7 Gender and Inclusivity	0	
	Total	104,000,000	0
D5338 NAIROBI REVENUE AUTHORITY	The amount required in the year ending 30th June, 2027 for the following programme of Nairobi Revenue Authority		
	0735005310 P35 Nairobi Revenue Authority	237,883,321	
	Total	237,883,321	0
	TOTAL DEVELOPMENT	14,788,911,136	120,000,000
VOTE 5310	TOTAL BUDGET	48,736,764,291	535,179,000
	TOTAL BUDGET (Sum Appropriated)	49,271,943,291	

MEMORANDUM OF OBJECTS AND REASONS

Clause 2 of this Bill provides for the issue, out of the County Revenue Fund, of the sum of **KSh. 49,271,943,291** required to meet public expenditure during the financial year ending on the 30th June, 2027. This sum includes the amount authorized by the County Assembly on the 28th July 2026, under section 224 of the Constitution.

Dated the 28th July, 2026.

WILFRED OLUOCH ODALO,
Chairperson, Finance, Budget and Appropriation Committee.