



NAIROBI CITY COUNTY

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2026/27 FY



BUDGET ESTIMATES

LET'S MAKE **NAIROBI** WORK

**NAIROBI CITY
COUNTY**

Public Participation

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531000000: NAIROBI CITY COUNTY
FISCAL FRAMEWORK FOR THE FY 2026/2027

	DESCRIPTION	2026/27 Budget Estimates	Projections	
			FY 2027/2028	FY 2028/2029
	REVENUES & CASH BALANCES			
1	Equitable Share	21,685,009,954	25,443,093,316	27,280,408,699
2	Unconditional allocations to county governments from court fines and 20% share of mineral royalties	85,372,284	85,372,284	85,372,284
3	Conditional allocations to County Governments from the National Governments revenue			
4	Community Health Promoters (CHP)	224,010,000	224,010,000	224,010,000
5	Establishment of County Aggregation and Industrial Parks (CAIP)			
6	Allocation from 0.5% of housing levy funds to the county rural and urban affordable housing committees	7,787,057	7,787,057	7,787,057
7	Conditional allocations from proceeds of loans or grants from development partners			
8	IDA-Responsive and Resilient Health Systems	168,752,731	168,752,731	168,752,731
9	National Agricultural Value Chain Devt Project (NAVCDP)	100,000,000	100,000,000	100,000,000
10	KISSIP II	520,042,036		
11	External Transfers	22,790,974,062	26,029,015,388	27,866,330,771
12				
13	Land Rates	3,587,302,370	6,750,000,000	6,750,000,000
14	Parking fees (total)	2,089,478,604	3,000,000,000	3,000,000,000
15	Unified Business Permits	2,841,748,342	3,200,000,000	3,200,000,000
16	Plans and Inspections (Building Permits)	1,598,738,418	3,070,500,000	3,070,500,000
17	Billboards and advertisements	703,532,314	1,212,000,000	1,212,000,000
18	House Rents and stalls	840,811,966	606,000,000	606,000,000
19	Fire Inspection Certificates	5,870,336	36,360,000	36,360,000
20	Food Handlers Certificates	105,938,231	303,000,000	303,000,000
21	Markets	209,161,082	565,600,000	565,600,000
22	Other Incomes	1,039,871,795	1,448,590,589	1,448,590,589
23	Liquor Board Revenue	400,000,000	400,000,000	400,000,000
24	Hospitals Facilities Improvement Fund & Nairobi Funeral Home	2,700,000,000	2,700,000,000	2,700,000,000
25	Cash Balances	1,147,063,565		
26	Loan Financing	6,919,597,132		
27	Own Source Revenues ,AIA & Cash Balances	24,189,114,154	23,292,050,589	23,292,050,589
28	TOTAL RESOURCE ENVELOPE	46,980,088,216	49,321,065,977	51,158,381,360
29	EXPENDITURES			
30	RECURRENT			
31	Transfers to County Assembly	1,800,000,000	2,000,000,000	2,000,000,000
32	County Executive	31,087,061,751	32,307,636,546	33,523,735,745
33	Total Recurrent	32,887,061,751	34,307,636,546	35,523,735,745
34	DEVELOPMENT			
35	Transfers to County Assembly	1,000,000,000	1,000,000,000	500,000,000
36	County Executive	13,093,026,465	14,013,429,431	15,134,645,615
37	Total Development	14,093,026,465	15,013,429,431	15,634,645,615
38	Total Expenditures	46,980,088,216	49,321,065,977	51,158,381,360
39	Net Financing	1	-	-
40	Development Ratio	30	30	31

**531000000: NAIROBI CITY COUNTY
RECURRENT AND DEVELOPMENT EXPENDITURE SUMMARY BY VOTE**

VOTE	RECURRENT	DEVELOPMENT	TOTAL
5311000000 COUNTY PUBLIC SERVICE BOARD	149,737,332	15,000,000	164,737,332
5314000000 FINANCE & ECONOMIC PLANNING	3,058,309,253	779,379,681	3,837,688,934
5320000000 PUBLIC SERVICE MANAGEMENT	1,259,368,993	8,000,000	1,267,368,993
5321000000 AGRICULTURE, LIVESTOCK, FISHERIES AND FORESTRY	207,510,700	125,000,000	332,510,700
5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	2,985,220,732	2,056,857,901	5,042,078,633
5325000000 WARD DEVELOPMENT PROGRAMMES	45,296,038	2,155,000,000	2,200,296,038
5326000000 EMERGENCY FUND	200,000,000		200,000,000
5327000000 LIQOUR LICENSING BOARD	218,925,000	50,000,000	268,925,000
5329000000; BOROUGHES AND PUBLIC ADMINISTRATION	4,482,752,679	974,422,542	5,457,175,221
5330000000 COUNTY ATTORNEY	444,377,678	7,000,000	451,377,678
5331000000 INNOVATION AND DIGITAL ECONOMY	268,947,179	128,500,000	397,447,179
5332000000 HEALTH, WELNESS AND NUTRITION	11,778,968,515	1,966,197,867	13,745,166,382
5333000000 BUILT ENVIROMENT & URBAN PLANNING	587,341,220	709,600,000	1,296,941,220
5334000000 MOBILITY AND WORKS	1,625,788,185	2,404,430,262	4,030,218,447
5335000000 TALENT SKILLS DEVT & CARE	2,389,448,359	721,145,830	3,110,594,189
5336000000 BUSINESS & HUSTLER OPPORTUNITIES	863,203,294	599,992,381	1,463,195,675
5337000000 INCLUSIVITY PUBLIC PARTICIPATION,& CITIZEN ENGAGEMENT	335,339,283	97,500,000	432,839,283
5338000000 NAIROBI REVENUE AUTHORITY	186,527,310	295,000,000	481,527,310
5322000000 COUNTY ASSEMBLY	1,800,000,000	1,000,000,000	2,800,000,000
TOTAL EXPENDITURE ESTIMATES	32,887,061,751	14,093,026,465	46,980,088,216

SUMMARY BY PROGRAM

Vote	Programme	FY 2026/2027 Estimates		
		Recurrent	Development	Total
5311000000 COUNTY PUBLIC SERVICE BOARD	0718005310 General Administrative Services	149,737,332	15,000,000	164,737,332
	5311000000 COUNTY PUBLIC SERVICE BOARD	149,737,332	15,000,000	164,737,332
5314000000 FINANCE & ECONOMIC PLANNING	0701005310 Public Financial Management	2,039,372,147	769,379,681	2,808,751,828
	0718005310 General Administrative Services	452,797,745	10,000,000	462,797,745
	0731005310 P31: Economic Policy, Formulation and Budget Management	566,139,361		566,139,361
	5314000000 FINANCE & ECONOMIC PLANNING	3,058,309,253	779,379,681	3,837,688,934
5320000000 PUBLIC SERVICE MANAGEMENT	0718005310 General Administrative Services	1,039,407,733		1,039,407,733
	0729005310 P29:Public Service Transformation	219,961,259	8,000,000	227,961,259
	5320000000 PUBLIC SERVICE MANAGEMENT	1,259,368,993	8,000,000	1,267,368,993
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	0106005310 P.6 General Administration Planning and Support Services	164,618,123		164,618,123
	0119005310 P.19 Urban Agriculture Promotion & Regulation	15,185,856	105,000,000	120,185,856
	0116005310 P.10:Animal Health, Safety and Quality Assurance	15,695,454	20,000,000	35,695,454
	0117005310 P.11:Aforestation	7,860,081		7,860,081
	0118005310 P.18:Food Systems and Surveillance	4,151,186		4,151,186
	5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	207,510,700	125,000,000	332,510,700
5322000000 COUNTY ASSEMBLY	0730005310 P30:Legislation, Oversight and Representation	1,800,000,000	1,000,000,000	2,800,000,000
		5322000000 COUNTY ASSEMBLY	1,800,000,000	1,000,000,000
5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES	1001005310 P1 General Administration & Support Services	2,407,711,733		2,407,711,733
	5323000300 Solid waste management	400,000,000	1,885,857,901	2,285,857,901
	5323000200 Parks & Open Spaces Section	26,228,545	103,000,000	129,228,545
	5323000400 Environmental Monitoring Compliance & Enforcement	9,043,463		9,043,463
	5323000800 Climate change and air quality	27,950,000		27,950,000
	1004005310 P4 Water Resources Management	114,286,991	68,000,000	182,286,991
	5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES	2,985,220,732	2,056,857,901	5,042,078,633
5325000000 WARD DEVELOPMENT PROGRAMMES	0214005310 P8:Ward Development	45,296,038	2,155,000,000	2,200,296,038
	5325000000 WARD DEVELOPMENT PROGRAMMES	45,296,038	2,155,000,000	2,200,296,038
5326000000 :EMERGENCY FUND	0718005310 General Administrative Services	200,000,000	0	200,000,000
	5326000000 :EMERGENCY FUND	200,000,000	0	200,000,000
5327000000; LIQOUR LICENSING BOARD	0313005310 P.13 Licensing and Fair Trade Practices	218,925,000	50,000,000	268,925,000
	5327000000; LIQOUR LICENSING BOARD	218,925,000	50,000,000	268,925,000
5329000000; BOROUGHS AND PUBLIC ADMINISTRATION	0718005310 General Administrative Services	582,454,820	474,000,000	1,056,454,820
	0723005310 P 23 Performance Management and Public Service Delivery	10,160,343		10,160,343
	0732005310 P32 Coordination of executive services	242,760,199		242,760,199
	0733005310 P33 Coordination of boroughs and devolved units	577,253,306	370,422,542	947,675,848
	0724005310 P 24 Security and Safety Management	2,577,143,656		2,577,143,656
	0726005310 P.26 Disaster Management & Coordination	421,766,650	120,000,000	541,766,650
	0734005310 P34 Internal Audit	71,213,706	10,000,000	81,213,706
	5329000000; BOROUGHS AND PUBLIC ADMINISTRATION	4,482,752,679	974,422,542	5,457,175,221
5330000000 COUNTY ATTORNEY	0725005310 P 25 management of legal affairs	444,377,678	7,000,000	451,377,678
	5330000000 COUNTY ATTORNEY	444,377,678	7,000,000	451,377,678
5331000000 INNOVATION AND DIGITAL ECONOMY	0215005310 P15 General Administration Planning and Support Services	153,844,816		153,844,816
	0217005310 P17 Digital Economy and Start-Ups	17,160,000	56,000,000	73,160,000
	0218005310 P18 Smart Nairobi	6,809,396		6,809,396
	0314005310 P14: ICT Infrastructure Connectivity	91,132,967	72,500,000	163,632,967
	5331000000 INNOVATION AND DIGITAL ECONOMY	268,947,179	128,500,000	397,447,179
5332000000; HEALTH, WELNESS AND NUTRITION	0405005310 P5 Public Health	267,141,100	65,558,226	332,699,326
	0406005310 P6 Health Facilities	2,498,008,086	900,639,641	3,398,647,727
	0407005310 P7 medical services	51,305,943		51,305,943
	0408005310 P8 Wellness and Nutrition	17,135,836	1,000,000,000	1,017,135,836

Vote	Programme	FY 2026/2027 Estimates		
		Recurrent	Development	Total
	0404005310 General administration, planning and support services	8,945,377,550		8,945,377,550
	5332000000 HEALTH, WELLNESS AND NUTRITION	11,778,968,515	1,966,197,867	13,745,166,382
5333000000 BUILT ENVIROMENT & URBAN PLANNING	0718005310 General Administrative Services	503,263,564		503,263,564
	0121005310 P21 Urban Development & Planning	25,894,278	20,000,000	45,894,278
	0122005310 P22 Land management and Property Management	30,580,166	30,000,000	60,580,166
	0123005310 P23 Housing Development and Building Services	27,603,212	659,600,000	687,203,212
	5333000000 BUILT ENVIROMENT & URBAN PLANNING	587,341,220	709,600,000	1,296,941,220
5334000000; MOBILITY AND WORKS	0216005310 P16:General Administration, Planning And Support Services	664,457,560		664,457,560
	0219005310 P19 Works	520,421,825	971,430,262	1,491,852,088
	0220005310 P20 Mobility	440,908,800	1,433,000,000	1,873,908,800
	5334000000; MOBILITY AND WORKS	1,625,788,185	2,404,430,262	4,030,218,447
5335000000 TALENT SKILLS DEVT & CARE	0508005310 General administration, planning and support services	1,756,786,600		1,756,786,600
	0509005310 P9 Education services	253,192,352	70,628,365	323,820,717
	0902005310 2.1 Social Services	183,143,246	162,855,750	345,998,996
	0903005310 P3 Youth, Talent & Sports	196,326,161	487,661,715	683,987,876
	5335000000 TALENT SKILLS DEVT & CARE	2,389,448,359	721,145,830	3,110,594,189
5336000000; BUSINESS & HUSTLER OPPORTUNITIES	0302005310 P2:General Administration Planning and Support Services	733,392,612		733,392,612
	0310005310 P.10 Co-operative Development and Audit Services	31,882,124	15,000,000	46,882,124
	0312005310 P.12 Trade development and Market Services	37,213,012	369,992,381	407,205,393
	0313005310 P.13 Licensing and Fair Trade Practices	29,395,546	25,000,000	54,395,546
	0316005310 P16 Bussiness & hustler opportunities	31,320,000	190,000,000	221,320,000
	5336000000; BUSINESS & HUSTLER OPPORTUNITIES	863,203,294	599,992,381	1,463,195,675
5337 000000;INCLUSIVITY PUBLIC PARTICIPATION,& CITIZEN ENGAGEMENT	0904005310 P4 Public Participation,Citizen Engagement & Customer Service	173,322,583	97,500,000	270,822,583
	0905005310 P5 City Culture Arts & Tourism	137,541,700	0	137,541,700
	0907005310 P7 Gender and Inclusivity	24,475,000		24,475,000
	5337 000000;INCLUSIVITY PUBLIC PARTICIPATION,& CITIZEN ENGAGEMENT	335,339,283	97,500,000	432,839,283
5338000000; NAIROBI REVENUE AUTHORITY	0735005310 P35 Nairobi Revenue Authority	186,527,310	295,000,000	481,527,310
	5338000000; NAIROBI REVENUE AUTHORITY	186,527,310	295,000,000	481,527,310
TOTAL COUNTY EXECUTIVE		32,887,061,751	14,093,026,465	46,980,088,216

531100000 COUNTY PUBLIC SERVICE BOARD

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates 2024/25	Actual expenditure 2024/25	Baseline Estimates 2025/2026	Projected 2026/27	Projected 2027/28	Projected 2028/29
General Admin. Planning & Support Services	General Admin. Planning & Support Services	CPSB	120,580,807	115,506,300	119,211,798	164,737,332	166,231,459	163,020,510

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates 2024/25	Actual Expenditure 2024/25	Baseline 2025/26	Projections 2026/27	Projections 2027/28	Projections 2028/29
Current Expenditures						
Compensation to Employees	39,267,726	35,655,804	38,699,002	49,617,332	51,126,081	52,659,864
Use of goods and services	81,313,081	77,639,000	80,512,796	100,120,000	105,105,378	110,360,647
Total Recurrent Expenditure	120,580,807	114,294,804	119,211,798	149,737,332	156,231,459	163,020,511
Capital Expenditure	0	0	0	0	0	0
Total Capital Expenditure	0	0	0	15,000,000	10,000,000	0
Total Expenditure of Vote	120,580,807	114,294,804	119,211,798	164,737,332	166,231,459	163,020,511

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates 2024/25	Actual Expenditure 2024/25	Baseline 2025/26	Projections 2026/27	Projections 2027/28	Projections 2028/29
Current Expenditures						
Compensation to Employees	39,267,726	35,655,804	38,699,002	49,617,332	51,126,081	52,659,864
Use of goods and services	81,313,081	77,639,000	80,512,796	100,120,000	105,105,378	110,360,647
Total Recurrent Expenditure	120,580,807	114,294,804	119,211,798	149,737,332	156,231,459	163,020,511
Capital Expenditure	0	0	0	15,000,000	10,000,000	0
Total Capital Expenditure	0	0	0	15,000,000	10,000,000	0
Total Expenditure of Vote	120,580,807	114,294,804	119,211,798	164,737,332	166,231,459	163,020,511

531400000 FINANCE AND ECONOMIC PLANNING AFFAIRS

Summary of Expenditure by Programmes, 2026/2027 - 2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Estimate	Projected	
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
General Administration	0718015310 Sp1 General Administration & Support Services	Finance Headquarters	1,634,134,386	1,522,090,350	396,470,915	462,797,745	477,276,678	482,234,727
	General Administration			1,522,090,350	396,470,915	462,797,745	477,276,678	482,234,727
0701005310 Public Financial Management	0701065310 sp1.6 Accounting Services	Accounting services Departmet	57,737,413	38,455,807	92,000,000	98,756,014	103,693,815	108,878,505
	0701015310 Assets Management Services	Asset Management Department	195,977,019	148,640,696	470,000,000	358,723,916	345,660,112	352,943,117
	0701055310 sp1.5 Supply chain management Services	Procurement Department	170,822,039	124,656,413	377,152,472	217,063,628	173,294,465	179,102,299
	0701085310 sp1.8 Resource Mobilisation	Revenue Department	319,506,816	138,507,631	1,537,463,028	1,234,208,270	1,275,914,518	1,319,105,954
	0701105310 Sp10 Debt Management Services	Debt Management Department	3,231,525,529	3,422,835,912	2,274,005,000	900,000,000	1,710,000,000	2,220,500,000
	0701005310 Public Financial Management		3,975,568,816	3,873,096,459	4,750,620,500	2,808,751,828	3,608,562,910	4,180,529,876
0731005310 P31: Economical Policy, Formulation and Budget management	0731015310 Sp31:1 Economic Planning Formulation and Management	Economic Planning Department	190,500,000	48,521,019	321,900,000	311,860,305	348,453,320	365,875,986
	0731025310 Sp31:2 Budget Formulation Coordination and mgt	Budget and Expenditure Department	260,510,581	62,944,836	176,500,000	187,279,056	196,643,009	206,475,160
	0731025310 Sp31:2 Budget Formulation Coordination and mgt	County Budget Economic forum unit				10,000,000	10,500,000	11,025,000
	P0731035310 SP03. Public Private Partnership	PPP Unit			42,000,000	57,000,000	48,849,999	61,292,501
	0731005310 P31: Economical Policy, Formulation and Budget management		451,010,581	111,465,855	540,400,000	566,139,361	604,446,329	644,668,646
	Total 531400000 Finance and Economic planning		6,060,713,783	5,506,652,663	5,687,491,415	3,837,688,934	4,690,285,917	5,307,433,249

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	2026/27	Projections	
	2024/25	2024/25	2025/26		2027/28	2028/29
Current Expenditures	5,870,713,783	5,190,378,554	4,480,491,415	2,909,274,184	4,007,343,403	4,025,019,778
Compensation to Employees	1,476,730,422	1,402,224,835	1,354,609,943	1,546,939,962	1,593,348,162	1,641,148,605
Use of goods and services	1,140,935,557	628,304,805	1,982,281,472	1,307,619,291	1,396,100,255	1,465,905,269
Other recurrent	3,253,047,804					
Interest Expenses		3,066,504,572	300,000,000	50,000,000	52,500,000	55,125,000
Subsidies						
Current transfers to government agencies						
Social benefits		81,618,792	700,500,000	50,750,000	53,287,500	55,951,875
Other expenses						
Non-financial assets		11,725,550	143,100,000	103,000,000	85,050,000	89,302,500
Financial Assets						
Total Recurrent Expenditure	5,870,713,783	5,190,378,554	4,480,491,415	3,058,309,253	3,180,285,917	3,307,433,249
Capital Expenditure	190,000,000		1,207,000,000	779,379,681	1,510,000,000	2,000,000,000
Non-financial assets	90,000,000	1,887,900	307,000,000	79,379,681	10,000,000	-
Financial Assets						
Interests		314,386,209	900,000,000	700,000,000	1,500,000,000	2,000,000,000
Other Development	100,000,000					
Total Capital Expenditure	190,000,000	316,274,109	1,207,000,000	779,379,681	1,510,000,000	2,000,000,000
Total Expenditure of Vote	6,060,713,783	5,506,652,663	5,687,491,415	3,837,688,934	4,690,285,917	5,307,433,249

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	2026/27	Projected Estimates	
	2024/2025	2024/25	2025/26		2027/28	2028/29
Sub-Programme 1 0718015310 Sp1 General Administration & Support Services						
Current Expenditure	1,637,954,386	1,522,090,350	371,470,915	452,797,745	467,276,678	482,234,727
Compensation to Employees	1,337,444,404	1,272,663,671	287,994,443	408,047,745	420,289,178	432,897,852
Use of goods and services	205,776,114	167,807,887	82,976,472	44,000,000	46,200,000	48,510,000
Social benefits	87,093,868	81,618,792	500,000	750,000	787,500	826,875
Non-financial assets	3,820,000					
Total Recurrent Expenditures	1,634,134,386	1,522,090,350	371,470,915	452,797,745	467,276,678	482,234,727
Capital Expenditure			25,000,000			
Non-financial assets			25,000,000	10,000,000	10,000,000	-
Total Capital Expenditure			25,000,000			
Total Expenditure	1,634,134,386	1,522,090,350	396,470,915	462,797,745	477,276,678	482,234,727
Programme 2 0701005310 Public Financial Management						
Sub-Programme 0701065310 sp1.6 Accounting Services						
Current Expenditure	47,734,413	36,567,907	92,000,000	98,756,014	103,693,815	108,878,505
Use of goods and services	47,517,413	36,567,907	91,000,000	97,756,014	102,643,815	107,776,005
Non-financial assets	220,000	-	1,000,000	1,000,000	1,050,000	1,102,500
Total Recurrent Expenditures	47,737,413	36,567,907	92,000,000	98,756,014	103,693,815	108,878,505
Capital Expenditure						
Non-financial assets	10,000,000	1,887,900				
Total Capital Expenditure	10,000,000	1,887,900				
Total Expenditure Accounting Services	57,737,413	38,455,807	92,000,000	98,756,014	103,693,815	108,878,505
Sub-Programme 0701015310 Assets Management Services						
Current Expenditure	195,977,019	148,640,696	416,000,000	338,723,916	355,660,112	373,443,117
Use of goods and services	195,827,019	148,640,696	411,500,000	333,723,916	350,410,112	367,930,617
Non-financial assets	150,000	-	4,500,000	5,000,000	5,250,000	5,512,500
Total Recurrent Expenditures	195,977,019	148,640,696	416,000,000	338,723,916	355,660,112	373,443,117
Capital Expenditure						

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	2026/27	Projected Estimates	
	2024/2025	2024/25	2025/26		2027/28	2028/29
Non-financial assets			54,000,000	20,000,000		
Total Capital Expenditure			54,000,000			
Total Expenditure Asset Management	195,977,019	148,640,696	470,000,000	358,723,916	355,660,112	373,443,117
Sub-Programme 0701055310 sp1.5 Supply chain management Services						
Current Expenditure	170,822,039	124,656,413	162,152,472	167,683,947	173,294,465	179,102,299
Compensation to Employees	139,286,018	118,034,374	122,152,472	138,683,947	142,844,465	147,129,799
Use of goods and services	28,053,232	6,622,039	29,000,000	29,000,000	30,450,000	31,972,500
Non-financial assets	3,482,789		11,000,000			
Total Recurrent Expenditures	170,822,039	124,656,413	162,152,472	167,683,947	173,294,465	179,102,299
Capital Expenditure				49,379,681		
Non-financial assets			215,000,000	49,379,681		
Total Capital Expenditure			215,000,000	49,379,681		
Total Expenditure	170,822,039	124,656,413	377,152,472	217,063,628	173,294,465	179,102,299
Sub-Programme 0701085310 sp1.8 Resource Mobilisation						
Current Expenditure	239,506,816	138,507,632	1,537,463,028	1,234,208,270	1,275,914,518	1,319,105,954
Compensation to Employees		11,527,390	944,463,028	1,000,208,270	1,030,214,518	1,061,120,954
Use of goods and services	212,125,816	115,905,812	588,000,000	234,000,000	245,700,000	257,985,000
Non-financial assets	27,381,000	11,074,430	5,000,000			
Total Recurrent Expenditures	239,506,816	138,507,632	1,537,463,028	1,234,208,270	1,275,914,518	1,319,105,954
Capital Expenditure						
Non-financial assets	80,000,000	-				
Total Capital Expenditure	80,000,000	-	-	-	-	-
Total Expenditure Revenue	319,506,816	138,507,632	1,537,463,028	1,234,208,270	1,275,914,518	1,319,105,954
Sub-Programme 0701105310 Sp10 Debt Management Services						
Current Expenditure	3,131,525,529	3,108,449,703	1,374,005,000	200,000,000	210,000,000	220,500,000
Use of goods and services	57,809,711	41,945,131	71,505,000	100,000,000	105,000,000	110,250,000
Interest Expenses	3,071,585,818	3,066,504,572	600,000,000	50,000,000	52,500,000	55,125,000
Social benefits			700,000,000	50,000,000	52,500,000	55,125,000
Non-financial assets	2,130,000		2,500,000			
Total Recurrent Expenditures	3,131,525,529	3,108,449,703	1,374,005,000	200,000,000	210,000,000	220,500,000
Capital Expenditure				700,000,000	1,500,000,000	2,000,000,000
Non-financial assets	100,000,000	314,386,209				
Interest Expenses			900,000,000			
Total Capital Expenditure	100,000,000	314,386,209	900,000,000			
Total Capital Expenditure Debt management	3,231,525,529	3,422,835,912	2,274,005,000	900,000,000	1,710,000,000	2,220,500,000
Programme 3 0731005310 P31: Economic Policy, Formulation and Budget management						
Sub-Programme 0731015310 Sp31:1 Economic Planning Formulation and Management						
Current Expenditure	190,500,000	48,521,019	315,400,000	311,860,305	390,453,320	409,975,986
Use of goods and services	153,745,671	47,869,899	232,300,000	248,860,305	324,303,320	340,518,486
Non-financial assets	36,754,329	651,120	83,100,000	63,000,000	66,150,000	69,457,500
Total Recurrent Expenditures	190,500,000	48,521,019	315,400,000	311,860,305	390,453,320	409,975,986
Capital Expenditure						
Non-financial assets			6,500,000			
Total Capital Expenditure	-	-	6,500,000			
Total Expenditure Economic planning	190,500,000	48,521,019	321,900,000	311,860,305	390,453,320	409,975,986
Sub-Programme P0731035310 SP03. Public Private Partnership						
Current Expenditure			42,000,000	57,000,000	59,850,000	62,842,500
Use of goods and services			11,000,000	32,000,000	56,700,000	59,535,000
Non-financial assets			31,000,000	25,000,000	3,150,000	3,307,500
Total Recurrent Expenditures	-	-	42,000,000	57,000,000	59,850,000	62,842,500
Capital Expenditure						

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	2026/27	Projected Estimates	
	2024/2025	2024/25	2025/26		2027/28		2028/29
Total Capital Expenditure	-	-	-			
Total Expenditure PPP		-	42,000,000	57,000,000	59,850,000	62,842,500
Sub-Programme 0731025310 Sp31:2 Budget Formulation Coordination and mgt						
Current Expenditure	245,859,981	62,944,836	170,000,000	187,279,056	196,643,009	206,475,160
Use of goods and services	221,609,981	62,944,836	165,000,000	178,279,056	187,193,009	196,552,660
Non-financial assets	24,250,000		5,000,000	9,000,000	9,450,000	9,922,500
Total Recurrent Expenditures	245,859,981	62,944,836	170,000,000	187,279,056	196,643,009	206,475,160
Capital Expenditure						
Non-financial assets			6,500,000			
Total Capital Expenditure	-	-	6,500,000			
Total Expenditure Budget Department	245,859,981	62,944,836	176,500,000	187,279,056	196,643,009	206,475,160
County Budget and Economic Forum (CBEF)						
Current Expenditure	14,650,600	-	10,000,000	10,000,000	10,500,000	11,025,000
Use of goods and services				10,000,000	10,500,000	11,025,000
Total Recurrent Expenditures	14,650,600	-	10,000,000	10,000,000	10,500,000	11,025,000
Capital Expenditure						
Total Capital Expenditure						
Total Expenditure Budget Department	14,650,600	-	10,000,000	10,000,000	10,500,000	11,025,000
Total Finance and Economic Planning (5314000000)	6,060,713,783	5,506,652,665	5,697,491,415	3,837,688,934	4,753,285,917	5,373,583,249

532000000 PUBLIC SERVICE MANAGEMENT

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projections		
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
P1(public service transformation)	SP1(Human resource management)	HRM	1,598,498,578	1,598,498,578	1,063,032,933	38,581,671	350,510,754	352,536,292
	SP2(Human resource development)	HRD	16,645,300	16,645,300	58,165,213	65,821,089	170,712,143	173,747,750
	SP3(employee compensation & benefits)	ECB	0	0	0	839,335,528	881,302,304	925,367,419
	SP4(employee welfare & welfare)	EWW	0	0	0	103,669,447	208,852,919	214,295,565
P1 (general administration)	SP1 (General administration)	GA	413,211,203	413,211,203	299,729,493	219,961,258	227,161,858	234,608,563
	KDSP		37,500,000	24,000,000	6,591,000	-	-	-
	Total Expend		2,065,855,081	2,030,755,081	1,427,518,639	1,267,368,993	1,838,539,978	1,900,555,589

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	305,388,739		269,229,493	189,873,203	195,569,399	201,436,481
Use of goods and services	1,760,466,342		1,158,627,615	1,069,495,790	1,642,970,579	1,699,119,108
Current transfers to government agencies	37,500,000	24,000,000	6,591,000	0	0	0
Total Recurrent Expenditure	2,065,855,081		1,434,109,639	1,259,368,993	1,838,539,978	1,900,555,589
Capital Expenditure						
Non-financial assets	0		10,000,000	8,000,000	520,000,000	520,000,000
Financial Assets	27,000,000		0	0	0	0
Total Capital Expenditure	27,000,000		10,000,000	8,000,000	520,000,000	520,000,000
Total Expenditure of Vote	2,092,855,081		1,444,109,639	1,267,368,993	2,358,539,978	2,420,555,589

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Programme 1 General Administrative Services						
Sub-Programme 1 General Administration						
Current Expenditure						
Compensation to Employees	305,388,739		269,229,493	189,873,203	195,569,399	201,436,481
Use of goods and services	107,822,464		30,500,000	30,088,055	31,592,459	33,172,082
Current transfers to government agencies	37,500,000	24,000,000	6,591,000	0	0	0
Total Recurrent Expenditures	450,711,203		299,729,493	219,961,258	227,161,858	234,608,563
Programme 2 Public Service Transformation						
Sub-Programme 1 Human Resource Management						

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditure						
Use of goods and services	1,598,498,578		1,057,155,439	38,581,671	40,510,754	42,536,292
Social benefits	7,836,661		5,877,494	0	0	0
Total Recurrent Expenditures	1,598,498,578		1,063,032,933	38,581,671	40,510,754	42,536,292
Capital Expenditure						
Non-financial assets	0		0	0	310,000,000	310,000,000
Total Capital Expenditure	0		0	0	310,000,000	310,000,000
Sub-Programme 2 Human Resource Development						
Current Expenditure						
Use of goods and services	16,645,300		70,972,176	57,821,089	60,712,143	63,747,750
Social benefits	0		375,037	0	0	0
Total Recurrent Expenditures	16,645,300		71,347,213	57,821,089	60,712,143	63,747,750
Capital Expenditure						
Non-financial assets	27,000,000		10,000,000	8,000,000	110,000,000	110,000,000
Total Capital Expenditure	27,000,000		10,000,000	8,000,000	110,000,000	110,000,000
Sub-Programme 3 Employee Benefits and Compensation						
Current Expenditure	-	-	-	-	--	-
Use of goods and services	-	-	-	839,335,528	881,302,304	925,367,419
Total Recurrent Expenditures	-	-	-	839,335,528	881,302,304	925,367,419
Sub-Programme 4 Employee Welfare and Wellness directorate						
Current Expenditure	-	-	-	-	-	-
Use of goods and services	-	-	-	103,669,447	108,852,919	114,295,565
Total Recurrent Expenditures	-	-	-	103,669,447	108,852,919	114,295,565
Capital Expenditure	-	-	-			
Non-financial assets	-	-	-	0	100,000,000	100,000,000
Financial Assets	-	-	-	0	0	0
Total Capital Expenditure	-	-	-	0	100,000,000	100,000,000

532100000 AGRICULTURE, LIVESTOCK, FISHERIES AND FORESTRY

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Expenditure	Approved estimates	Actual expenditure	Baseline Estimates	Projected		
				2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
PROGRAMME 1. 0106005310 P.6 General Administration Planning and Support Services	0106005310 P.6 General Administration Planning and Support Services	Headquarters	Compensation of Employees	118,725,344	99,699,650	159,360,688	152,740,700	157,322,921	162,042,609
			Use of Goods and services	10,303,278	2,642,719	15,545,190	11,877,423	12,471,294	13,094,859
			Other Development			40,000,000			
			TOTAL P1	129,028,622	102,342,369	214,905,878	164,618,123	169,794,215	175,137,467
PROGRAMME 2: 011900531: Urban Agriculture Promotion and Regulation	SP1: 0119015310: Crop Development and Management	Crops Development	Use of Goods and services	21,638,556	705,569	8,015,489	6,124,297	6,430,512	6,752,037
			Other Development		5,000,000	20,000,000			
			TOTAL SP 1	21,638,556	5,705,569	28,015,489	6,124,297	6,430,512	6,752,037
	SP2: 0119025310: Fisheries Development and Management	Fisheries Development	Use of Goods and services	2,355,036	1,997,672	4,993,429	3,815,268	4,006,031	4,206,333
			DEVELOPMENT						
			TOTAL SP 2	2,355,036	1,997,672	4,993,429	3,815,268	4,006,031	4,206,333
	SP3: 0119035310 Livestock Resources management and development	Livestock Production	Use of Goods and services	1,003,908	646,765	6,006,378	4,589,220	4,818,681	5,059,615
			Development (20M slashed on supplementary budget yr 24/25)		23,518,060				
			TOTAL SP 3	1,003,908	24,164,825	6,006,378	4,589,220	4,818,681	5,059,615
	SP5: Agricultural Value Chain Development Project (NAVCDP) – World Bank	(NAVCDP) –	Current Expenditure						
			Use of goods and services				5,000,000	5,250,000	5,512,500
			Other Development		-		105,000,000		
Total for SP 5.....						110,000,000	5,250,000	5,512,500	
TOTAL P2			24,997,500	31,868,066	39,015,296	124,528,785	20,505,224	21,530,485	
PROGRAMME 3. 0116005310: Animal Health, Safety and Quality Assurance	0116015310 Animal Research, Diseases, Pest Control & Quality Assurances/ Veterinary Services	Veterinary Services	Use of Goods and services	1,682,461	946,342	9,542,427	7,290,966	7,655,514	8,038,290
			Development (16,754,496 slashed on supplementary budget yr 24/25)		3,522,306	20,000,000	20,000,000		
			TOTAL P3	1,682,461	4,468,648	29,542,427	27,290,966	7,655,514	8,038,290
PROGRAMME 4. 0118005310: Food Systems and Surveillance	0118015310: Food System and Surveillance Services	Food Systems and Sector Programmes	Use of Goods and services	781,932	578,447	5,433,078	4,151,186	4,358,745	4,576,683
			Other Development		5,000,000				
			TOTAL P4	781,932	5,578,447	5,433,078	4,151,186	4,358,745	4,576,683
PROGRAMME 5. 0117005310: Forestry & Agricultural Land Use/Afforestation	0117005310 :Forestry Services	Forestry Services	Use of Goods and services	5,905,380	5,554,269	14,294,260	7,860,081	8,253,085	8,665,739
			Development			5,000,000			
			TOTAL P5	5,905,380	5,554,269	19,294,260	7,860,081	8,253,085	8,665,739
ASDSP	SP 1 0119015310	ASDSP	Use of Goods and services	698,734	501,723	15,000,000	4,061,559	4,107,429	4,312,800
			TOTAL ASDSP	698,734	501,723	15,000,000	4,061,559	4,107,429	4,312,800
TOTAL VOTE: 5321.....				163,094,629	150,313,522	323,190,939	332,510,700	214,674,213	222,261,465

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	118,725,344	99,699,650	159,360,688	152,740,700	157,322,921	162,042,609
Use of goods and services	44,369,285	44,076,356	78,830,251	54,770,000	57,351,292	60,218,856
Total Recurrent Expenditure	163,094,629	143,776,006	238,190,939	207,510,700	214,674,213	222,261,465
Capital Expenditure						
Non-financial assets		37,040,366	85,000,000	125,000,000		
Financial Assets						
Total Capital Expenditure	-	37,040,366	85,000,000	125,000,000		
Total Expenditure of Vote 5321....	163,094,629	180,816,372	323,190,939	332,510,700	214,674,213	222,261,465

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Programme 1: 0106005310: General Administration Planning and Support Services						
Current Expenditure						
Compensation to Employees	118,725,344	99,699,650	159,360,688	152,740,700	157,322,921	162,042,609
Use of goods and services	10,303,278	2,642,719	15,545,190	11,877,423	12,471,294	13,094,859
Total Recurrent Expenditures	129,028,622	102,342,369	174,905,878	164,618,123	169,794,215	175,137,467
Capital Expenditure						
Nonfinancial assets			40,000,000			
Total Capital Expenditure	0	0	40,000,000	0	0	0
Total Program 1	129,028,622	102,342,369	214,905,878	164,618,123	169,794,215	175,137,467
Programme 2: 011900531: Urban Agriculture Promotion and Regulation						
SP1: 0119015310: Crop Development and Management						
Current Expenditure						
Compensation to Employees						
Use of goods and services	21,638,556	705,569	8,015,489	6,124,297	6,430,512	6,752,037
Total Recurrent Expenditures	21,638,556	705,569	8,015,489	6,124,297	6,430,512	6,752,037
Capital Expenditure						
Nonfinancial assets		5,000,000	20,000,000			
Total Capital Expenditure	0	5,000,000	20,000,000	0	0	0
SP2: 0119025310 Fisheries Development and Management						
Current Expenditure						
Compensation to Employees						
Use of goods and services	2,355,036	1,997,672	4,993,429	3,815,268	4,006,031	4,206,333
Total Recurrent Expenditures	2,355,036	1,997,672	4,993,429	3,815,268	4,006,031	4,206,333
Capital Expenditure						
Nonfinancial assets						
SP3: 0119035310 : Livestock Resources management and development						
Current Expenditure						
Compensation to Employees						
Use of goods and services	1,003,908	646,765	6,006,378	4,589,220	4,818,681	5,059,615
Total Recurrent Expenditures	1,003,908	646,765	6,006,378	4,589,220	4,818,681	5,059,615
Capital Expenditure						
Nonfinancial assets		23,518,060				

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Total Capital Expenditure	0	23,518,060	0	0	0	0
SP5:Agricultural Value Chain Development Project (NAVCDP) – World Bank						
Current Expenditure						
Compensation to Employees						
Use of goods and services				5,000,000	5,250,000	5,512,500
Total Recurrent Expenditures	0	0	0	5,000,000	5,250,000	5,512,500
Capital Expenditure						
Nonfinancial assets				105,000,000	0	0
Total Capital Expenditure	0	0	0	105,000,000	0	0
Total Program 2	24,997,500	31,868,066	39,015,296	124,528,785	20,505,224	21,530,485
Programme 3: 0116005310 Animal Health, Safety and Quality Assurance						
Current Expenditure						
Compensation to Employees						
Use of goods and services	1,682,461	946,342	9,542,427	7,290,966	7,655,514	8,038,290
Total Recurrent Expenditures	1,682,461	946,342	9,542,427	7,290,966	7,655,514	8,038,290
Capital Expenditure						
Nonfinancial assets		3,522,306	20,000,000	20,000,000	0	0
Total Capital Expenditure	0	3,522,306	20,000,000	20,000,000	0	0
Total Program 3	1,682,461	4,468,648	29,542,427	27,290,966	7,655,514	8,038,290
Programme 4: 0118005310: Food Systems and Surveillance						
Current Expenditure						
Compensation to Employees						
Use of goods and services	781,932	578,447	5,433,078	4,151,186	4,358,745	4,576,683
Total Recurrent Expenditures	781,932	578,447	5,433,078	4,151,186	4,358,745	4,576,683
Capital Expenditure						
Nonfinancial assets		5,000,000	0	0	0	0
Total Capital Expenditure	0	5,000,000	0	0	0	0
Total Program 4	781,932	5,578,447	5,433,078	4,151,186	4,358,745	4,576,683
Programme 5: 0117005310: Forestry & Agricultural Land Use/Afforestation						
Current Expenditure						
Compensation to Employees						
Use of goods and services	5,905,380	5,554,269	14,294,260	7,860,081	8,253,085	8,665,739
Total Recurrent Expenditures	5,905,380	5,554,269	14,294,260	7,860,081	8,253,085	8,665,739
Capital Expenditure						
Nonfinancial assets			5,000,000			
Total Capital Expenditure	0	0	5,000,000	0	0	0
Total Program 5	5,905,380	5,554,269	19,294,260	7,860,081	8,253,085	8,665,739
ASDSP						
Current Expenditure						
Compensation to Employees						
Use of goods and services	698,734	501,723	15,000,000	4,061,559	4,107,429	4,312,800
Total Recurrent Expenditures	698,734	501,723	15,000,000	4,061,559	4,107,429	4,312,800
Total ASDSP	698,734	501,723	15,000,000	4,061,559	4,107,429	4,312,800
TOTAL Vote 5321....	163,094,629	150,313,522	323,190,939	332,510,700	214,674,213	222,261,465

532300000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
1001005310 P1 General Administration & Support Services	1001015310 Sp1 General Administration & Support Services	5323000100 Environment, Water, Energy, & Natural Resources Headquarters	2,169,886,776	1,719,441,159	2,072,829,703	2,407,711,733	2,484,341,347	2,563,489,762
Total P1			2,169,886,776	1,719,441,159	2,072,829,703	2,407,711,733	2,484,341,347	2,563,489,762
1002005310 P2 Environment Management and Protection.	1002035310 sp 2.3 Solid waste management	5323000300 Solid Waste Management	2,546,514,464	2,546,514,464	600,000,000	2,285,857,901	580,000,000	541,000,000
	1002045310 sp 2.4 Beautification, Recreation and Greening Services	5323000200 Parks & Open Spaces Section	6,600,700	1,505,000	26,625,000	129,228,545	90,539,973	48,916,971
	1002055310 sp 2.5 Environment planning Management Services	5323000400 Environmental Monitoring Compliance & Enforcement	0	0	10,593,463	9,043,463	9,495,636	9,970,418
		Environmental education, Information and Public participation	0	0	-			
		5323000700 Climate Change and Air Quality Monitoring/ Energy and reticulation	2,620,105	2,620,105	73,125,000	27,950,000	29,347,500	30,814,875
Total P2			2,555,735,269	2,550,639,569	710,343,463	2,452,079,909	709,383,109	630,702,264
1004005310 P4 Water Resources Management	water and sanitation	Water and sewerage	315,000,000	255,034,343	92,345,544	182,286,991	198,001,341	212,001,408
Total P3			315,000,000	255,034,343	92,345,544	182,286,991	198,001,341	212,001,408
TOTAL 5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES			5,040,622,045	4,525,115,071	2,875,518,710	5,042,078,633	3,391,725,796	3,406,193,434

SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION.

Expenditure Classification	Approved estimates	Actual expenditure	Baseline Estimates	Projected Estimates		
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Current Expenditures						
Compensation to Employees	2,164,942,766	1,716,106,739	2,072,829,704	2,187,798,636	2,253,432,595	2,321,035,573
Use of goods and services	2,578,550,141	2,566,743,296	742,689,007	797,422,096	837,293,201	879,157,861
Total Recurrent Expenditure	4,743,492,907	4,282,850,035	2,815,518,711	2,985,220,732	3,090,725,796	3,200,193,434
Capital Expenditure						
Non-financial assets	612,460,000	496,591,613	679,900,000	2,056,857,901	301,000,000	206,000,000
Financial Assets						
Total Capital Expenditure	612,460,000	496,591,613	679,900,000	2,056,857,901	301,000,000	206,000,000
Total Environment	5,355,952,907	4,779,441,648	3,495,418,711	5,042,078,633	3,391,725,796	3,406,193,434

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Programme	Sub-Programme	Economic Classification	Approved estimates	Actual expenditure	Baseline Estimates	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
P1: Human Resource and Administrative Support Services	SP1: Human Resource Services	Current Expenditure						
		Compensation to employees	2,164,942,766	1,716,106,739	1,977,979,704	2,187,798,636	2,253,432,595	2,321,035,573
		Use of goods and services	4,944,010	3,334,420	94,850,000	219,913,097	230,908,752	242,454,189
		Capital Expenditures						
		Capital grants to govt agencies						
		Other Developments						
		Total for SP 1.....	2,169,886,776	1,719,441,159	2,072,829,704	2,407,711,733	2,484,341,347	2,563,489,762
P2: Environment Management and Protection	SP2: Solid Waste Management (Collection and Transportation/ Final Disposal)	Current Expenditure						
		Compensation to employees						
		Use of goods and services	2,546,514,464	2,546,514,464	600,000,000	400,000,000	420,000,000	441,000,000
		Capital Expenditures						
		Other Developments	471,000,000	471,000,000	548,900,000	1,885,857,901	0	0
	Total for SP 2.....	3,017,514,464	3,017,514,464	1,148,900,000	2,285,857,901	420,000,000	441,000,000	
	SP3: Beautification, Recreation and Green Services	Current Expenditure						
Compensation to employees								
		Use of goods and services	6,600,700	1,505,000	26,625,000	26,228,545	27,539,973	28,916,971

Programme	Sub-Programme	Economic Classification	Approved estimates	Actual expenditure	Baseline Estimates	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
		Capital Expenditures						
		Other Developments			34,000,000	103,000,000	0	0
		Total for SP 3.....	6,600,700	1,505,000	60,625,000	129,228,545	27,539,973	28,916,971
		Current Expenditure						
		Compensation to employees						
		Use of goods and services			10,592,463	9,043,463	9,495,636	9,970,418
		Capital Expenditures						
		Other Developments			20,000,000			
		Total for SP 4.....	-	-	30,592,463	9,043,463	9,495,636	9,970,418
		Current Expenditure						
		Compensation to employees						
		Use of goods and services						
		Capital Expenditures						
		Other Developments						
		Total for SP4.2.....						
		Current Expenditure						
		Compensation to employees						
		Use of goods and services						
		Capital Expenditures						
		Other Developments						
		Total for SP4.2.....						
		Current Expenditure						
		Compensation to employees						
		Use of goods and services	2,620,105	2,620,105	73,125,000	27,950,000	29,347,500	30,814,875
		Grants and other transfers	11,000,000	11,000,000				
		Capital Expenditures						
		Other Developments			17,000,000			
		Total for SP 5	13,620,105	13,620,105	90,125,000	27,950,000	29,347,500	30,814,875
		Current Expenditure						
		Compensation to Employees						
		Use of goods and services	17,870,862	12,769,307	16,500,000	114,286,991	120,001,341	126,001,408
		Current transfer to government agencies						
		Capital Expenditure						
		Non-financial assets						
		Financial Assets	141,460,000	25,591,613	210,000,000	68,000,000		
		Total Ependiture (A+B)	159,330,862	38,360,920	226,500,000	182,286,991	120,001,341	126,001,408
GRAND TOTAL			5,366,952,907	4,790,441,648	3,629,572,167	5,042,078,633	3,090,725,796	3,200,193,434

532500000 WARD DEVELOPMENT PROGRAMMES

Summary of Expenditure by Programme and Sub Programme for FY 2026/27 – 2028/2029

Programme	Delivery Unit	Approved Estimates	Actual Expenditure	Baseline Estimates	Projected		
		2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
5325000000 Ward Development Programme	0214015310 sp 8.1 Ward Development programme	89,180,000	22,333,107	80,000,000	45,296,038	47,514,840	49,843,202
		900,000,000	927,798,919	2,155,000,000	2,155,000,000	2,155,000,000	2,155,000,000
5325000200 Ward Development Programmes		989,180,000	950,132,026	2,235,000,000	2,200,296,038	2,202,514,840	2,204,843,202

Summary of Expenditure by Vote and Economic Classification

	Estimates	Actual Expenditure	Baseline Estimate	2026/2027	Projections	
	2024/2025	2024/2025	2025/2026		2027/2028	2028/2029
SUB PROGRAMME: WARD DEVELOPMENT & ADMINISTRATION						
Current Expenditure	89,180,000	22,333,107	84,000,000	45296038	47514839.9	49843201.9
Compensation of Employees	-	-	1,596,000	2,300,000	2,369,000	2,440,070
Use of Goods and services	-	22,333,107	82,404,000	42,996,038	45,145,840	47,403,132
Total recurrent	89180100	22,333,107	84,000,000	45,296,038	47,514,840	49,843,202
Capital Expenditure				2,155,000,000	2,155,000,000	2,155,000,000
Non-financial asset	900,000,000	927,798,919	2,155,000,000	2,155,000,000	2,155,000,000	2,155,000,000
financial asset	-	-	-			
Total Capital expenditure	900,000,000	966,129,969	2,155,000,000	2,155,000,000	2,155,000,000	2,155,000,000
Total Expenditure of Vote	989,180,100	988,463,076	2,239,000,000	2,200,296,038	2,202,514,840	2,204,843,202

Summary of Expenditure by Vote and Economic Classification, 2026/2027 - 2028/2029

Economic Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/2025	2024/25	2025/26	2026/2027	2027/2028	2028/2029
Programme: 5325000000 Ward Development						
0214015310 sp 8.1 Ward Development & Administration						
Current Expenditure	89,180,000	13,694,747	88,112,210	45,296,038	47,514,840	49,843,202
2100000 Compensation to Employees	0	0	2,600,000	2,300,000	2,369,000	2,440,070
2200000 Use of Goods and Services	82,880,000	13,694,747	78,212,210	42,996,038	45,145,840	47,403,132
3100000 Non Financial Assets	6,300,000	0	7,300,000			
Total Recurrent Expenditures	89,180,000	13,694,747	88,112,210	45,296,038	47,514,840	49,843,202
Capital Expenditure	900,000,000	791,042,270	2,155,000,000	2,155,000,000	2,155,000,000	2,155,000,000
3100000 Non Financial Assets	900,000,000	791,042,270	2,155,000,000	2,155,000,000	2,155,000,000	2,155,000,000
Total Expenditure 5325000000 Ward Development Programme	989,180,000	804,737,017	2,243,112,210	2,200,296,038	2,202,514,840	2,204,843,202

5329000000: BOROUGH AND PUBLIC ADMINISTRATION

OFFICE OF THE COUNTY SECRETARY

Summary of Expenditure by Programme and sub-programmes for FY 2026/27 – 2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected Estimates		
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
0718005310 (General Administration Services)	SP1 0718015310(General Administration and Support Services)	5329000100 Office Of County Secretary Headquarters	355,799,464	253,745,969	230,846,974	763,473,742	783,626,808	765,430,462
		5329000200 Record Management	14,900,678	13,478,348	2,361,714	14,625,954	24,857,251	25,100,114
		5329000300 Research Policy & Development	12,131,099	2,778,410	12,918,450	25,449,315	26,721,781	28,057,870
		5329000400 County Executive	167,962,554	59,863,662	154,545,174	199,779,744	205,780,735	211,962,135
		CEC Secretariat				43,652,527	20,635,153	21,666,911
	Total Expend		550,793,795	329,866,389	400,672,312	1,046,981,282	1,061,621,728	1,052,217,492
0723005310 P 23 (Performance Management and Public Service Delivery)	0723015310 sp 23.1 (Performance contracting management)	5329000500 Reforms and Performance Contracting	12,382,299	3,321,835	2,621,482	10,160,343	10,668,360	11,201,778
	0723025310(Governance Monitoring and Evaluation)	5329000600 Monitoring & Evaluation	23,743,064	3,365,103	13,982,285	9,473,538	9,947,215	10,444,576
	Total Expend		36,125,363	6,686,938	16,603,767	19,633,881	20,615,575	21,646,353

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Projections		
				2026/27	2027/28	2028/29
Current Expenditures	782,435,876	569,892,884	434,442,305	592,615,163	613,626,808	635,430,462
Compensation to Employees	555,783,016	480,145,955	371,112,950	430,955,634	443,884,303	457,200,832
Use of goods and services	210,695,991	89,746,928	220,588,831	161,659,529	468,353,000	486,663,013
Total Recurrent Expenditure	782,435,876	569,892,884	434,442,305	592,615,163	912,237,303	943,863,845
Capital Expenditure	334,000,000	116,720,708	185,000,000	474,000,000	170,000,000	130,000,000
Non-financial assets	334,000,000	116,720,708	185,000,000	474,000,000	170,000,000	130,000,000
Total Capital Expenditure	334,000,000	116,720,708	185,000,000	474,000,000	170,000,000	130,000,000
Total Expenditure of Vote	1,116,435,876	1,113,210,794	443,214,868	1,066,615,163	1,082,237,303	1,073,863,845

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

0718005310 General Administrative Services							
Expenditure Classification	2024/25 Approved Estimates	Actual Expenditure 2024/25	Baseline Estimate 2025/26	Projected Estimates			
				2026/27	2027/28	2028/29	
SP1 0718015310 General Administration & Support Services							
Current Expenditure	717,172,874	569,892,884	434,442,305	572,981,282	891,621,728	922,217,492	
Compensation to Employees	555,783,016	480,145,955	371,112,950	430,955,634	443,884,303	457,200,832	
Use of goods and services	210,695,991	89,746,928	220,588,831	142,025,648	447,737,425	465,016,660	
Total Recurrent Expenditures	717,172,874	569,892,884	434,442,305	572,981,282	891,621,728	922,217,492	
Capital Expenditure	334,000,000	116,720,708	185,000,000	474,000,000	170,000,000	130,000,000	
Total Capital Expenditure	334,000,000	116,720,708	185,000,000	474,000,000	170,000,000	130,000,000	
0723005310 P 23: Performance Management and Public Service Delivery							
0723015310 sp 23.1 Performance Contracting management							
Current Expenditure	12,382,299	3,321,835	2,621,482	10,160,343	10,668,360	11,201,778	
Use of goods and services	12,382,299	3,321,835	2,621,482	10,160,343	10,668,360	11,201,778	
Total Recurrent Expenditures	12,382,299	3,321,835	2,621,482	10,160,343	10,668,360	11,201,778	
0723025310 :Governance Monitoring and Evaluation							
Current Expenditure	23,743,064	3,365,103	13,982,285	9,473,538	9,947,215	10,444,576	
Use of goods and services	23,743,064	3,365,103	13,982,285	9,473,538	9,947,215	10,444,576	
Total Recurrent Expenditures	23,743,064	3,365,103	13,982,285	9,473,538	9,947,215	10,444,576	

5329001100 BOROUGHES & SUB COUNTY ADMINISTRATION

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub Programme	Delivery Unit	Approved Estimates 2024/25	Actual expenditure 2024/25	Baseline Estimates 2025/26	Baseline Estimates 2026/27	PROJECTION 2026/27	PROJECTION 2027/28
Coordination of boroughs & devolved units	Boroughs, Sub County Administration and coordination of devolved units	Boroughs, Sub County Administration	1,143,908,378	740,376,889	1,032,102,941	911,975,848	578,054,721	606,957,456
		KDSP				35,700,000	35,700,000	35,700,000
						947,675,848	613,754,721	642,657,456

Summary of Expenditure by Vote and Economic Classification

BOROUGHES AND SUB COUNTY ADMINISTRATION						
Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/2029
Current Expenditures	682,647,610	540,168,456	452,102,941	577,253,306	578,117,721	605,238,607
Compensation to Employees	538,806,308	410,689,075	413,794,026	516,588,306	542,417,721	569,538,607
Use of goods and services	143,841,302	129,479,381	38,308,915	60,665,000	35,700,000	35,700,000
Total Recurrent Expenditure	682,647,610	540,168,456	452,102,941	577,253,306	578,117,721	605,238,607
Capital Expenditure	387,000,000	200,208,433	580,000,000	370,422,542	0	0
Total Capital Expenditure	387,000,000	200,208,433	580,000,000	370,422,542	0	0
Total Expenditure of Vote	1,069,647,610	740,376,889	1,032,102,941	947,675,848	613,754,721	642,657,456

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/2029
Programme...Coordination of boroughs & devolved units						
Sub-Programme 1... Boroughs, Sub County Administration and coordination of devolved units						
Compensation to Employees	538,806,308	410,689,075	413,794,026	577,253,306	578,117,721	605,238,607
Use of goods and services	143,841,302	129,479,381	38,308,915	60,665,000	35,700,000	35,700,000
Total Recurrent Expenditures	682,647,610	540,168,456	452,102,941	577,253,306	578,117,721	605,238,607
Capital Expenditure	387,000,000	200,208,433	580,000,000	370,422,542		
Total Capital Expenditure	387,000,000	200,208,433	580,000,000	370,422,542		
Total Expenditure of Vote 5329001100	1,069,647,610	740,376,889	1,032,102,941	947,675,848	613,754,721	642,657,456

SECURITY & COMPLIANCE

Summary of Expenditure by Programme and sub-programmes for FY 2026/27- 2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected		
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Security and safety Management	Security & Compliance	Inspectorate	2,274,840,708	2,104,239,935	2,272,717,352	2,493,142,172	2,569,686,137	2,648,613,906
		Investigation	57,876,485	38,689,933	54,139,019	84,001,484	86,960,769	90,030,794
	Total Expend		2,332,717,193	2,142,929,868	2,326,856,371	2,577,143,656	2,804,646,906	2,738,644,700

Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	2,169,497,192	2,100,179,646	2,064,623,231	2,467,696,656	2,541,727,556	2,617,979,382
Use of goods and services	141,475,531	42,663,022	99,818,140	109,447,000	114,919,350	120,665,318
Other expenses	1,035,451	87,200	8,240,000			
Non-financial assets	20,709,019		6,875,000			
Total Recurrent Expenditure	2,332,717,193	2,142,929,868	2,179,556,371	2,547,143,656	2,656,646,906	2,738,644,700
Capital Expenditure						
Non-financial assets	17,500,000	0	147,300,000		148,000,000	0
Total Capital Expenditure	17,500,000	0	147,300,000		148,000,000	0
Total Expenditure of Vote	2,350,217,193	2,142,929,868	2,326,856,371	2,577,143,656	2,804,646,906	2,738,644,700

Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs)

Expenditure Classification	Actual Expenditure		Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Sub-Programme 1: Inspectorate						
Current Expenditure						
Compensation to Employees	2,122,164,517	2,063,627,613	2,019,458,852	2,405,657,172	2,477,826,887	2,552,161,693
Use of goods and services	133,161,923	40,525,122	90,843,500	87,485,000	91,859,250	96,452,213
Other expenses	1,035,451	87,200	8,240,000			
Non-financial assets	18,478,817	0	6,875,000			
Financial Assets						
Total Recurrent Expenditures	2,274,840,708	2,104,239,935	2,125,417,352	2,493,142,172	2,569,686,137	2,648,613,906
Capital Expenditure						
Non-financial assets	1,750,000	0				
Financial Assets			147,300,000	0	148,000,000	0
Total Capital Expenditure	1,750,000	-	147,300,000	-	-	-
Total Capital Expenditure	2,276,590,708	2,104,239,935	2,272,717,352	2,493,142,172	2,569,686,137	2,648,613,906
Sub-Programme 2: Investigation						
Current Expenditure						
Compensation to Employees	47,332,675	36,552,033	45,164,379	62,039,484	63,900,669	65,817,689
Use of goods and services	8,313,608	2,137,900	8,974,640	21,962,000	23,060,100	24,213,105
Non-financial assets	2,230,202	0	0	0	0	0
Financial Assets						
Total Recurrent Expenditures	57,876,485	38,689,933	54,139,019	84,001,484	86,960,769	90,030,794

DISASTER MANAGEMENT & COORDINATION SUB SECTOR

Summary of Expenditure By Programme and Sub Programme for FY 2026/2027 – 2028/2029

Programme	Sub Programme	Delivery Unit	Approved Estimate	Actual Expenditure	Baseline Estimates	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
0726005310 P.26 Disaster Management & Coordination	0726025310 Disaster management & coordination Headquarters	5329001700 General Administration			325,075,284	309,911,774	319,558,930	329,512,990
	0726035310 P.26.3 Fire Fighting Services	5329001800 Fire Fighting Services	424,629,979	489,741,805	415,796,300	193,765,250	217,453,513	241,326,188
	0726055310 P.25.5 Ambulance Services	5329001900 Ambulance Services	4,805,989	2,984,900	29,922,415	7,244,880	7,607,124	7,987,480
	0726045310 P.26.4 Disaster Risk Reduction	5329002000 Disaster Risk Reduction	32,060,699	41,289,493	31,252,645	26,409,746	27,730,234	29,116,745
	0726065310 P.26.4 Training Innovation and Development (Centre of Excellence)	5329002300 Training Innovation and Development (Centre of Excellence)				4,435,000	4,656,750	4,889,588
	Total Expend			461,496,667	534,016,198	802,046,644	541,766,650	577,006,550	612,832,991

Summary of Expenditure By Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures	371,496,667	449,405,327	426,880,414	421,766,650	437,006,550	452,832,991
Compensation to Employees	288,862,938	242,247,558	247,449,054	292,421,641	301,194,290	310,230,119
Use of goods and services	82,633,729	207,157,769	179,431,360	129,345,009	135,812,260	142,602,872
Total Current Expenditures	371,496,667	449,405,327	426,880,414	421,766,650	437,006,550	452,832,991
Capital Expenditure	375,000,000	40,129,793	325,000,000	120,000,000	140,000,000	160,000,000
Non-Financial Assets	375,000,000	40,129,793	325,000,000	120,000,000	140,000,000	160,000,000
Total Capital Expenditure	375,000,000	40,129,793	325,000,000	120,000,000	140,000,000	160,000,000
Total Expenditure of Vote	746,496,667	489,535,120	751,880,414	541,766,650	577,006,550	612,832,991

Summary of Expenditure By Vote and Economic Classification

Expenditure Classification	Approved Estimates	Actual Expenditure	Baseline Estimates	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
SP1: 0726015310: Disaster management & coordination Headquarters						
Current Expenditure						
Compensation to Employees			247,449,054	292,421,641	301,194,290	310,230,119
Use of goods and services			27,460,000	27,850,120	18,364,639	19,282,871
Total Recurrent Expenditures	0	0	274,909,054	320,271,761	319,558,929	329,512,990
0726035310: Firefighting and Rescue Services						
Current Expenditure						

Expenditure Classification	Approved Estimates	Actual Expenditure	Baseline Estimates	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Compensation to Employees	288,862,938	242,247,558				
Use of goods and services	75,767,041	203,013,169	110,796,300	73,765,250	77,453,513	81,326,188
Total Recurrent Expenditures	364,629,979	445,260,727	110,796,300	73,765,250	77,453,513	81,326,188
Capital Expenditure						
Non-financial assets	345,000,000	0	305,000,000	120,000,000	140,000,000	160,000,000
Total Capital Expenditure	345,000,000	0	305,000,000	120,000,000	140,000,000	160,000,000
0726045310: Disaster Risk Reduction						
Current Expenditure						
Use of goods and services	2,060,699	1,159,700	31,252,645	26,409,746	27,730,234	29,116,745
Total Recurrent Expenditures	2,060,699	1,159,700	31,252,645	26,409,746	27,730,234	29,116,745
0726025310: Ambulance Services						
Current Expenditure						
Use of goods and services	4,805,989	2,984,900	9,922,415	7,244,880	7,607,124	7,987,480
Total Recurrent Expenditures	4,805,989	2,984,900	9,922,415	7,244,880	7,607,124	7,987,480
Non-financial assets			20,000,000	0	0	0
Total Capital Expenditure			20,000,000	7,244,880	7,607,124	7,987,480
0726065310: Training, Innovation & Development (Nairobi Fire and Disaster Management Academy - Centre of Excellence)						
Use of goods and services				4,435,000	4,656,750	4,889,588
Total Recurrent Expenditures				4,435,000	4,656,750	4,889,588

INTERNAL AUDIT

Summary of Expenditure by Programme and Sub-Programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Units	Approved Estimate 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Projected Estimates		
						2026/27	2027/28	2028/29
0734005310 P34 Internal Audit services	0734015310 Sp34.1 Audit services	5329002100 Internal audit	69,370,963	58,937,353	83,715,331	73,563,706	75,876,452	78,278,872
		5329002200 Audit committee	-	-	-	7,650,000	8,032,500	8,434,125
	Total Expend		69,370,963	58,937,353	83,715,331	81,213,706	83,908,952	86,712,997

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

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures	60,370,963	58,937,353	80,715,331	71,213,706	73,908,953	76,712,997
Compensation to Employees	48,702,949	48,702,949	43,020,533	43,271,956	44,570,115	45,907,218
Use of goods and services	11,668,014	10,569,704	37,694,798	27,941,750	29,338,838	30,805,779
Total Current Expenditures	60,370,963	58,937,353	80,715,331	71,213,706	73,908,953	76,712,997
Capital Expenditure			3,000,000	10,000,000	10,000,000	10,000,000
Non-Financial Assets			3,000,000	10,000,000	10,000,000	10,000,000
Total Capital Expenditure			3,000,000	10,000,000	10,000,000	10,000,000
Total Expenditure of Vote	60,370,963	58,937,353	83,715,331	81,213,706	83,908,953	86,712,997

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

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimates	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
0734005310 P34 Internal Audit service						
0734015310 Sp34.1 Audit services						
Current Expenditures						
Compensation to Employees	48,702,949	48,702,949	43,020,533	43,271,956	44,570,115	45,907,218
Use of goods and services	11,668,014	10,569,704	37,694,798	27,941,750	29,338,838	30,805,779
Total Recurrent Expenditure	60,370,963	58,937,353	80,715,331	71,213,706	73,908,953	76,712,997
Non-Financial assets			3,000,000	10,000,000	10,000,000	10,000,000
Total Capital Expenditure			3,000,000	10,000,000	10,000,000	10,000,000
Total	60,370,963	58,937,353	83,715,331	81,213,706	83,908,953	86,712,997

533000000 COUNTY ATTORNEY

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Approved estimate	Actual expenditure	Baseline Estimates	Projected 2026/29		
		2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Management of legal services	Legal services	316,550,848	258,315,699	651,311,128	451,377,678	563,178,332	612,816,473
	Total Expend	316,550,848	258,315,699	651,311,128	451,377,678	563,178,332	612,816,473

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	123,122,656	97,230,234	130,507,426	170,911,478	176,038,822	181,319,987
Use of goods and services	178,428,192	146,227,761	498,348,702	348,750,000	287,139,510	301,496,486
Non-financial assets			7,455,000			
Total Recurrent Expenditure	301,550,848	243,457,995	636,311,128	348,750,000	463,178,332	482,816,473
Capital Expenditure						
Non-financial assets	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000
Financial Assets						
Total Capital Expenditure	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000
Total Expenditure of Vote	316,550,848	258,315,699	651,311,128	526,661,478	563,178,332	612,816,473

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

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Legal Services						
Current Expenditure						
Compensation to Employees	123,122,656	97,230,234	130,507,426	170,911,478	176,038,822	181,319,987
Use of goods and services	178,428,192	146,227,761	498,348,702	348,750,000	287,139,510	301,496,486
Non-financial assets			7,455,000			
Financial Assets						
Total Recurrent Expenditures	301,550,848	243,457,995	636,311,128	519,661,478	463,178,332	482,816,473
Capital Expenditure						
Non-financial assets	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000
Financial Assets						
Total Capital Expenditure	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000
Total Expenditure of Vote	316,550,848	258,315,699	651,311,128	526,661,478	563,178,332	612,816,473

533100000 INNOVATION AND DIGITAL ECONOMY

Summary of Expenditure by Programme and sub-programmes for FY 2026/27- 2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates 2024/25	Actual expenditure 2024/25	Baseline Estimates 2025/26	Projected 2026/2029		
						2026/27	2027/28	2028/29
P1 General administration and support services	SP1 P1 General administration and support services	IDE Headquarters	187,976,421	108,137,527	112,093,258	153,844,816	158,990,101	164,316,242
	Total Expend		187,976,421	108,137,527	112,093,258	153,844,816	158,990,101	164,316,242
P2 Digital Economy & StartUp	SP1 Digital Economy and Startup	Digital Economy	24,930,011	12,038,045	6,000,000	7,460,000	7,833,000	8,224,650
	SP2 E-Learning Headquarters	E-Learning Headquarters	4,254,272	2,299,120	1,408,875	2,000,000	2,100,000	2,205,000
	SP3 StartUp	StartUp	9,569,348	6,069,348	7,000,000	7,700,000	8,085,000	8,489,250
	Total Expend		38,753,631	20,406,513	14,408,875	17,160,000	18,018,000	18,918,900
P3 Smart Nairobi	SP1 Smart Nairobi	Smart Nairobi	12,847,608	3,325,300	2,851,905	62,809,396	36,149,866	41,507,359
	Total Expend		12,847,608	3,325,300	2,851,905	62,809,396	36,149,866	41,507,359
P4 Infrastructure	SP1 Infrastructure	Infrastructure	80,412,771	47,048,496	66,903,292	163,632,967	171,814,615	180,405,346
	SP1 Information security	Information security				-	-	-
	Total Expend		80,412,771	47,048,496	66,903,292	163,632,967	171,814,615	180,405,346
	Total Vote Expenditure		319,990,431	178,917,836	196,257,330	397,447,179	384,972,582	405,147,847

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	173,632,407	94,848,963	99,392,133	127,347,791	131,168,225	135,103,272
Use of goods and services	148,460,797	70,795,161	96,865,197	141,599,388	148,679,357	156,113,325
Total Recurrent Expenditure	322,093,204	165,644,124	196,257,330	268,947,179	279,847,582	291,216,597
Total Capital Expenditure	129,305,684	143,410,726	58,611,367	128,500,000	105,125,000	113,931,250
Totals	129,305,684	143,410,726	58,611,367	128,500,000	105,125,000	113,931,250
Grand Total	451,398,888	309,054,850	254,868,697	397,447,179	384,972,582	405,147,847

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Programme..Management of Legal Affairs						
Legal Services						
Current Expenditure						
Compensation to Employees	123,122,656	97,230,234	130,507,426	170,911,478	176,038,822	181,319,987
Use of goods and services	178,428,192	146,227,761	498,348,702	348,750,000	287,139,510	301,496,486
Non-financial assets			7,455,000			
Financial Assets						
Total Recurrent Expenditures	301,550,848	243,457,995	636,311,128	519,661,478	463,178,332	482,816,473
Capital Expenditure						
Non-financial assets	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000
Financial Assets						
Total Capital Expenditure	15,000,000	14,857,704	15,000,000	7,000,000	100,000,000	130,000,000

533200000 HEALTH, WELLNESS AND NUTRITION

Summary Programme and Sub-programme for FY2026/2027 - 2028/29

Programme	Baseline Estimates	Allocation	Projected Estimates	
	2025/2026	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.	KShs.
0404015310 Sp4.1 Administration/Human Resource for Health	7,159,086,050	8,945,377,550	9,221,421,687	9,506,131,289
0405015310 Sp5.1 HIV/AIDS Prevention & Control Unit	2,700,000	6,457,350	6,780,218	7,119,228
0405025310 Sp5.2 TB Control	1,372,500	4,670,000	4,903,500	5,148,675
0405035310 Sp5.3 Malaria Control & Other Communicable Diseases	1,000,000	5,859,200	5,859,201	5,859,202
0405045310 Sp5.4 Environmental / Public Health	5,700,000	24,457,850	25,680,743	26,964,780
0405065310 Sp5.6 Coroner services unit	77,265,446	92,215,446	84,792,662	60,644,014
0405075310 Sp5.7 Nairobi County Public Health Emergency Response	6,727,499	108,429,700	113,851,185	119,543,744
0405085310 Health Policy, Planning and Financing	13,553,455	52,171,950	54,780,548	57,519,575
0406015310 Sp6.1 County Referral Hospitals	1,554,521,208	1,975,246,811	1,653,918,610	1,560,662,925
0406035310 Sp6.3 Health Centres & Dispensaries	416,526,033	871,733,696	720,219,283	522,865,153
0406045310 Sp6.4 Pumwani School of Nursing	-	90,000,000	210,000,000	200,000,000
0406055310 Sp6.5 Health Commodities	389,814,250	400,000,000	418,160,000	437,144,464
0406075310 SP7 Health Facility Administration and Support Services		82,060,000	82,060,001	82,060,002
0407015310 Sp7.1 Primary Health Care	3,000,000	18,045,050	18,947,303	19,894,668
0407035310 Sp7.3 Reproductive Health & Maternal Health (RMNCAH)	9,000,000	14,550,000	15,277,500	16,041,375
0407045310 Sp7.4 Clinical Services	26,000,000	32,655,943	34,288,740	36,003,177
0407055310 Sp7.5 Research, Quality assurance & standards unit	2,000,000	4,100,000	4,305,000	4,520,250
0408015310 Sp8.1 Nutrition	710,978,354	1,012,393,336	813,013,003	813,663,653
0408025310 Sp8.2 Wellness	4,100,780	4,742,500	4,979,625	5,228,606
Total Expenditure for Vote 5332000000 HEALTH WELLNESS & NUTRITION	10,383,345,575	13,745,166,382	13,493,238,807	13,487,014,780

Summary of Expenditure by Vote and Economic Classification

Economic Classification	Baseline Estimates	Allocation	Projected Estimates	
	2025/2026	2026/2027	2027/2028	2028/2029
	KShs.	KShs.	KShs.	KShs.
Current Expenditure	9,656,318,638	11,778,968,515	11,960,658,889	12,374,019,260
2100000 Compensation to Employees	7,271,687,758	8,561,237,030	8,818,074,141	9,082,616,365
2200000 Use of Goods and Services	2,188,798,541	3,217,731,485	3,142,584,748	3,291,402,895
2600000 Current Transfers to Govt. Agencies	63,000,750			
3100000 Non Financial Assets	132,831,589	1,966,197,867	1,676,195,439	1,260,000,000
Capital Expenditure	849,505,494	1,966,197,867	1,676,195,439	1,260,000,000
2200000 Use of Goods and Services				
3100000 Non Financial Assets	849,505,494	1,966,197,867	1,676,195,439	1,260,000,000
Total Expenditure	10,505,824,132	13,745,166,382	13,636,854,328	13,634,019,260

Summary of Expenditure by Programme, Sub Programme and Economic Classification

Economic Classification	Estimates	Allocation	Projected Estimates	
	2025/2026	2026/2027	2027/2028	2027/2028
	KShs.	KShs.	KShs.	KShs.
0404005310 General administration, planning and support services				
Current Expenditure	7,159,086,050	8,945,377,550	9,221,421,687	9,506,131,289
2100000 Compensation to Employees	7,148,311,050	8,561,237,030	8,818,074,141	9,082,616,365
2200000 Use of Goods and Services	10,775,000	384,140,520	403,347,546	423,514,924
3100000 Non Financial Assets	-	-	-	-
Total Expenditure	7,159,086,050	8,945,377,550	9,221,421,687	9,506,131,289
0405015310 Sp5.1 HIV/AIDS Prevention & Control Unit				
Current Expenditure	2,700,000	6,457,350	6,780,218	7,119,228
2200000 Use of Goods and Services	2,700,000	6,457,350	6,780,218	7,119,228
Total Expenditure	2,700,000	6,457,350	6,780,218	7,119,228
0405025310 Sp5.2 TB Control				
Current Expenditure	1,372,500	4,670,000	4,903,500	5,148,675
2200000 Use of Goods and Services	1,372,500	4,670,000	4,903,500	5,148,675
Total Expenditure	1,372,500	4,670,000	4,903,500	5,148,675
0405035310 Sp5.3 Malaria Control & Other Communicable Diseases				
Current Expenditure	1,000,000	5,859,200	5,859,201	5,859,202
2200000 Use of Goods and Services	1,000,000	5,859,200	5,859,201	5,859,202
Total Expenditure	1,000,000	5,859,200	5,859,201	5,859,202
0405045310 Sp5.4 Enviromental / Public Health				
Current Expenditure	5,700,000	24,457,850	25,680,743	26,964,780
2200000 Use of Goods and Services	5,700,000	24,457,850	25,680,743	26,964,780
Capital Expenditure	-	20,392,780	50,000,000	0
3100000 Non Financial Assets	-	20,392,780	50,000,000	-
Total Expenditure	5,700,000	44,850,630	75,680,743	26,964,780
0405065310 Sp5.6 Coroner services unit				
Current Expenditure	32,100,000	47,050,000	49,402,500	51,872,625
2200000 Use of Goods and Services	31,200,000	47,050,000	49,402,500	51,872,625
3100000 Non Financial Assets	900,000	-	-	-
Capital Expenditure	45,165,446	45165446	26174492	0
22000000 Use of goods and servises	-	-	-	-
3100000 Non Financial Assets	45,165,446	45165446	26174492	-
Total Expenditure	77,265,446	92,215,446	75,576,992	51,872,625
0405075310 Sp5.7 Nairobi County Public Health Emergency Response				
Current Expenditure	6,727,499	108,429,700	113,851,185	119,543,744
2200000 Use of Goods and Services	6,727,499	108,429,700	113,851,185	119,543,744
Total Expenditure	6,727,499	108,429,700	113,851,185	119,543,744
0405085310 Health Policy, Planning and Financing				
Current Expenditure	13,553,455	52,171,950	54,780,548	57,519,575
2200000 Use of Goods and Services	13,553,455	52,171,950	54,780,548	57,519,575
Total Expenditure	13,553,455	52,171,950	54,780,548	57,519,575
0406015310 Sp6.1 County Referral Hospitals				
Current Expenditure	1,204,050,000	1,528,284,103	1,453,918,610	1,510,662,925
2100000 Compensation to Employees	123,376,708	-	-	-
2200000 Use of Goods and Services	950,541,703	1,528,284,103	1,453,918,610	1,510,662,925
3100000 Non Financial Assets	130,131,589	-	-	-
Capital Expenditure	350,471,208	446,962,708	200,000,000	50,000,000
3100000 Non Financial Assets	350,471,208	446,962,708	200,000,000	50,000,000
Total Expenditure	1,554,521,208	1,975,246,811	1,653,918,610	1,560,662,925
0406035310 Sp6.3 Health Centres & Dispensaries				
Current Expenditure	63,000,750	397,004,900	416,080,595	436,086,837
2200000 Use of Goods and Services	-	397,004,900	416,080,595	436,086,837
2600000 Current Transfers to Govt. Agencies	63,000,750	-	-	-
Capital Expenditure	353,525,283	453,676,933	240,000,000	210,000,000
3100000 Non Financial Assets	353,525,283	453,676,933	240,000,000	210,000,000
Total Expenditure	416,526,033	850,681,833	656,080,595	646,086,837
0406045310 Sp6.4 Pumwani School of Nursing				

Economic Classification	Estimates	Allocation	Projected Estimates	
	2025/2026	2026/2027	2027/2028	2027/2028
	KShs.	KShs.	KShs.	KShs.
Current Expenditure		0	0	0
22000000 Use of goods and services				
Capital Expenditure	-	90,000,000	210,000,000	200,000,000
3100000 Non Financial Assets	-	90,000,000	210,000,000	200,000,000
Total Expenditure	-	90,000,000	210,000,000	200,000,000
0406055310 Sp6.5 Health Commodities				
Current Expenditure	389,814,250	400,000,000	418,160,000	437,144,464
2200000 Use of Goods and Services	389,814,250	400,000,000	418,160,000	437,144,464
Total Expenditure	389,814,250	400,000,000	418,160,000	437,144,464
0406075310 SP7 Health Facility Administration and Support Services				
Current Expenditure	22,135,000	82,060,000	82,060,001	82,060,002
2200000 Use of Goods and Services	21,735,000	82,060,000	82,060,001	82,060,002
3100000 Non Financial Assets	400,000			
Capital Expenditure	100,343,557	0	0	0
3100000 Non Financial Assets	100,343,557			
Total Expenditure	122,478,557	82,060,000	82,060,001	82,060,002
0407015310 Sp7.1 Primary Health Care				
Current Expenditure	3,000,000	18,045,050	18,947,303	19,894,668
2200000 Use of Goods and Services	3,000,000	18,045,050	18,947,303	19,894,668
Total Expenditure	3,000,000	18,045,050	18,947,303	19,894,668
0407035310 Sp7.3 Reproductive Health & Maternal Health (RMNCAH)				
Current Expenditure	9,000,000	14,550,000	15,277,500	16,041,375
2200000 Use of Goods and Services	9,000,000	14,550,000	15,277,500	16,041,375
Total Expenditure	9,000,000	14,550,000	15,277,500	16,041,375
0407045310 Sp7.4 Clinical Services				
Current Expenditure	26,000,000	32,655,943	34,288,740	36,003,177
2200000 Use of Goods and Services	26,000,000	32,655,943	34,288,740	36,003,177
Total Expenditure	26,000,000	32,655,943	34,288,740	36,003,177
0407055310 Sp7.5 Research, Quality assurance & standards unit				
Current Expenditure	2,000,000	4,100,000	4,305,000	4,520,250
2200000 Use of Goods and Services	2,000,000	4,100,000	4,305,000	4,520,250
Total Expenditure	2,000,000	4,100,000	4,305,000	4,520,250
0408015310 Sp8.1 Nutrition				
Current Expenditure	710,978,354	1,012,393,336	861,146,982	844,958,863
2200000 Use of Goods and Services	709,578,354	12,393,336	61,146,982	44,958,863
3100000 Non Financial Assets	1,400,000	1,000,000,000	800,000,000	800,000,000
Total Expenditure	710,978,354	1,012,393,336	861,146,982	844,958,863
0408025310 Sp8.2 Wellness				
Current Expenditure	4,100,780	4,742,500	4,979,625	5,228,606
2200000 Use of Goods and Services	4,100,780	4,742,500	4,979,625	5,228,606
Total Expenditure	4,100,780	4,742,500	4,979,625	5,228,606

533300000: BUILT ENVIRONMENT AND URBAN PLANNING

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Approved estimates	Actual expenditure	Baseline Estimates	Allocation		
		2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
General Administration, Planning and Support Services	General Administration, Planning and Support Services	429,335,200	346,449,002	384,579,560	503,263,564	528,426,742	554,848,079
	Total Expend	429,335,200	346,449,002	384,579,560	503,263,564	528,426,742	554,848,079
Urban Development and Planning	Planning Compliance and Enforcement	43,680,157	49,427,737	54,075,000	10,035,000	10,536,750	11,063,588
	Development Management	-	-	35,950,000	7,775,000	8,163,750	8,571,938
	Urban Policy and Research	-	-	55,575,000	28,084,278	288,488,492	298,912,916
	Total Expend	43,680,157	49,427,737	55,575,000	45,894,278	307,188,992	318,548,441
Lands Services	Lands Survey	195,000,812	278,790,799	215,397,179	49,616,555	45,597,383	21,627,252
	Valuation and Rates	40,319,768	31,764,315	-	10,963,611	11,511,792	12,087,381
	Total Expend	235,320,580	310,555,114	215,397,179	60,580,166	57,109,175	33,714,633
Urban Renewal and Housing Hq	Urban Renewal and Housing Hq	1,198,443,830	377,705,952	-	680,468,556	31,911,983	33,007,583
	Building Service	1,036,288	1,036,288	7,425,000	6,734,657	7,071,389	7,424,959
	Total Expend	1,199,480,118	378,742,240	7,425,000	687,203,212	38,983,373	40,432,541
	TOTAL EXPEND	1,907,816,055	1,085,174,093	662,976,739	1,296,941,220	931,708,281	947,543,695

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Allocation		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	428,564,080	343,177,882	380,166,502	497,763,564	522,651,742	548,784,329
Use of goods and services	231,750,785	209,076,504	150,913,058	89,577,656	94,056,539	98,759,366
Total Recurrent Expenditure	660,314,865	552,254,386	531,079,560	587,341,220	616,708,281	647,543,695
Capital Expenditure						
Non-financial assets	1,247,501,190	532,919,707	559,144,358	709,600,000	315,000,000	300,000,000
Financial Assets			20,000,000			
Total Capital Expenditure	1,247,501,190	532,919,707	579,144,358	709,600,000	315,000,000	300,000,000
Total Expenditure of Vote	1,907,816,055	1,085,174,093	1,110,223,918	1,296,941,220	931,708,281	947,543,695

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Economic Classification	Estimates	Actual Expenditure	Baseline Estimates	Allocation	
	2024/25	2024/25	2025/2026	2026/2027	2027/2028
			KShs.	KShs.	KShs.
0106015310 Sp 6.1 Administration, Planning & Support Services					
Current Expenditure	429,335,200	346,449,002	384,579,560	503,263,564	528,426,742
2100000 Compensation to Employees	428,564,080	343,177,882	380,166,502	497,763,564	522,651,742
2200000 Use of Goods and Services	771,120	3,271,120	4,413,058	5,500,000	5,775,000
3100000 Non Financial Assets			-		
Total Expenditure	429,335,200	346,449,002	384,579,560	503,263,564	528,426,742
0121015310 Sp21.1 Urban Planning Compliance & Enforcement Services					
Current Expenditure	43,680,157	41,670,737	44,075,000	10,035,000	10,536,750
2200000 Use of Goods and Services	43,680,157	41,670,737	44,075,000	10,035,000	10,536,750
Total Expenditure	43,680,157	41,670,737	44,075,000	10,035,000	10,536,750

Economic Classification	Estimates	Actual Expenditure	Baseline Estimates	Allocation	
	2024/25	2024/25	2025/2026	2026/2027	2027/2028
			KShs.	KShs.	KShs.
0121025310 Sp21.2 Urban Policy & Research Services					
Current Expenditure	—	—	5,575,000	8,084,278	8,488,492
2200000 Use of Goods and Services	—	—	5,575,000	8,084,278	8,488,492
Capital Expenditure	—	—	50,000,000	20,000,000	280,000,000
3100000 Non Financial Assets	—	—	50,000,000	20,000,000	280,000,000
Total Expenditure	—	—	55,575,000	28,084,278	288,488,492
0121035310 Sp21.3 Urban Development Management Services					
Current Expenditure	—	—	5,950,000	7,775,000	8,163,750
2200000 Use of Goods and Services	—	—	5,950,000	7,775,000	8,163,750
Total Expenditure	—	—	5,950,000	7,775,000	8,163,750
0122015310 Sp22.1 Land Survey, GIS and Mapping Services					
Current Expenditure	178,959,580	157,415,528	43,875,000	30,580,166	32,109,175
2200000 Use of Goods and Services	178,959,580	157,415,528	43,875,000	30,580,166	32,109,175
Capital Expenditure	56,361,000	153,139,586	151,522,179	30,000,000	25,000,000
3100000 Non Financial Assets	56,361,000	153,139,586	151,522,179	30,000,000	25,000,000
Total Expenditure	235,320,580	310,555,114	195,397,179	60,580,166	57,109,175
0123015310 Sp23.1 Housing and Urban Renewal Services					
Current Expenditure	7,303,640	5,682,831	39,600,000	20,868,556	21,911,983
2200000 Use of Goods and Services	7,303,640	5,682,831	39,600,000	20,868,556	21,911,983
Capital Expenditure	1,191,140,190	372,023,121	317,622,179	659,600,000	10,000,000
3100000 Non Financial Assets	1,191,140,190	372,023,121	317,622,179	659,600,000	10,000,000
Total Expenditure	1,198,443,830	377,705,952	357,222,179	680,468,556	31,911,983
0123025310 Sp23.2 Building services					
Current Expenditure	1,036,288	1,036,288	7,425,000	6,734,657	7,071,389
2200000 Use of Goods and Services	1,036,288	1,036,288	7,425,000	6,734,657	7,071,389

533400000 MOBILITY AND WORKS

Summary of Expenditure by Programme and sub-programmes for FY 2026/27- 2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected 2026/27 - 2028/29		
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
P1: General Administration	SP 1: General Administration and Support Services	Administration	801,446,334	722,817,861	470,706,237	664,457,560	686,277,487	708,846,321
	Sub -Total		801,446,334	722,817,861	470,706,237	664,457,560	686,277,487	708,846,321
P2: Works	SP1: Roads & Storm, Water Drainage	Roads	644,866,598	498,703,120		732,227,647	695,301,489	702,022,701
	SP2: Structural Engineering Services	Structural	0	0	220,087,935	172,499,188	140,201,153	141,711,211
	SP3: Electrical Engineering Services	Energy & Lighting	102,899,261	147,080,544	906,255,000	537,065,253	1,045,004,514	1,167,254,739
	SP4: Building Works Services	Building Works	863,380	0	15,875,000	50,060,000	36,813,000	38,653,650
	Sub -Total		748,629,239	645,783,664	220,087,935	1,491,852,088	1,917,320,155	2,049,642,301
P3: Mobility	SP1: Transport Infrastructure	Public Transport	340,000,000	352,304,625	369,703,271	440,210,000	1,704,470,500	1,956,444,025
	SP2: Traffic Management	Traffic Management	148,375,000	86,786,000	55,000,000	185,000,000	212,750,000	184,662,500
	SP3: Mechanical Engineering Services	Fleet & Mechanical	529,477,604	382,400,000	667,700,000	1,248,698,800	425,983,740	447,282,927
	Sub-Total		1,017,852,604	821,490,625	1,092,403,271	1,873,908,800	2,343,204,240	2,588,389,452
TOTAL			2,567,928,177	2,190,092,150	1,783,197,443	4,030,218,447	4,946,801,882	5,346,878,074

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	583,311,098	573,413,937	447,096,237	570,147,560	587,251,987	604,869,546.40
Use of goods and services	610,848,122	501,708,549	1,142,146,841	1,055,640,625	1,108,422,656	1,163,843,789
Total Recurrent Expenditure	1,194,159,220	1,075,122,486	1,589,243,078	1,625,788,185	1,695,674,643	1,768,713,335
Capital Expenditure						
Non-financial assets	794,866,137	645,783,664	2,824,265,001	2,404,430,262	3,251,127,239	3,578,164,739
Total Capital Expenditure	794,866,137	645,783,664	2,824,265,001	2,404,430,262	3,251,127,239	3,578,164,739
Total Expenditure of Vote	1,989,025,357	1,720,906,150	4,413,508,079	4,030,218,447	4,946,801,882	5,346,878,074

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

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Programme 1: General Administration						
Sub-Programme 1 General Administration						
Current Expenditure						
Compensation to Employees	583,311,098	573,413,937	447,096,237	570,147,560	587,251,987	604,869,546
Use of goods and services	218,135,236	149,403,924	23,619,000	94,310,000	99,025,500	103,976,775
Total Recurrent Expenditures	801,446,334	722,817,861	470,706,237	664,457,560	686,277,487	708,846,321
Programme 2: Works						
Sub Programme 1: Roads						
Current Expenditure						
Use of goods and services	461	-	7,915,000	32,785,000	34,424,250	36,145,463
Total Recurrent Expenditures	461	-	7,915,000	32,785,000	34,424,250	36,145,463

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Capital Expenditure						
Non-financial assets	664,866,137	498,703,120	1,920,353,571	699,442,647	660,877,239	665,877,239
Total Capital Expenditure	664,866,137	498,703,120	1,920,353,571	699,442,647	660,877,239	665,877,239
Sub Programme 2: Structural						
Current Expenditure						
Use of goods and services	-	-	-	28,763,003	30,201,153	31,711,211
Total Recurrent Expenditures	-	-	-	28,763,003	30,201,153	31,711,211
Capital Expenditure						
Non-financial assets	-	-	-	143,736,185	110,000,000	110,000,000
Total Capital Expenditure	-	-	-	143,736,185	110,000,000	110,000,000
Sub Programme 3: Electrical						
Current Expenditure						
Use of goods and services	2,899,261	-	606,255,000	423,813,822	445,004,514	467,254,739
Total Recurrent Expenditures	2,899,261	-	606,255,000	423,813,822	445,004,514	467,254,739
Capital Expenditure						
Non-financial assets	100,000,000	147,080,544	300,000,000	113,251,431	600,000,000	700,000,000
Total Capital Expenditure	100,000,000	147,080,544	300,000,000	113,251,431	600,000,000	700,000,000
Sub Programme 4: Building works						
Current Expenditure						
Use of goods and services	863,300	-	7,875,000	35,060,000	36,813,000	38,653,650
Total Recurrent Expenditures	863,300	-	7,875,000	35,060,000	36,813,000	38,653,650
Capital Expenditure						
Non-financial assets	-	-	8,000.00	15,000,000	0	0
Total Capital Expenditure	-	-	8,000.00	15,000,000	0	0
Programme 3: Mobility						
Sub Programme 1 Transportation						
Current Expenditure						
Use of goods and services	388,949,283	352,304,625	5,991,841	35,210,000	36,970,500	38,819,025
Total Recurrent Expenditures	388,949,283	352,304,625	5,991,841	35,210,000	36,970,500	38,819,025
Capital Expenditure						
Non-financial assets	50,000,000	-	418,711,430	590,000,000	1,880,250,000	2,102,287,500
Total Capital Expenditure	50,000,000	-	418,711,430	590,000,000	1,880,250,000	2,102,287,500
Sub-Programme 2: Garage						
Current Expenditure						
Use of goods and services	501	-	490,500,000	405,698,800	425,983,740	447,282,927
Total Recurrent Expenditures	501	-	490,500,000	405,698,800	425,983,740	447,282,927
Capital Expenditure						
Non-financial assets	-	-	177,200,000	843,000,000	0	0
Total Capital Expenditure	-	-	177,200,000	843,000,000	0	0

533500000: TALENT SKILLS DEVELOPMENT & CARE

: Summary of Expenditure by Programme and sub-programmes for FY 2026/27- 2028/2029

Programme	Sub- Programme	Delivery Unit	APPROVED ESTIMATES	ACTUAL EXPENDITURE	BASELINE ESTIMATES	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/27	2027/28	2028/29
0509005310 P9 Education services	0508005310 General administration, planning and support services	0508025310 sp 8.2 General Administration & Support Services	1,602,802,797	889,490,003	1,747,475,105	1,756,786,600	1,827,670,597	1,901,590,134
	0509025310 sp 9.2 Early Childhood Development Centres	5335000200 Early Childhood Development Centers	200,000,000	100,000,000	127,300,000	199,700,551	167,167,608	149,185,183
	0509035310 sp 9.3 Technical and Vocational Training	5335000300 Vocational Training	757,634	331,975	71,027,038	124,120,165	128,770,843	131,202,557
	Advisory 0509015310							
0902005310 2.1 Social Services	0902015310 General Administration & Support Services	5335000500 Social Services Headquarters	190,342,764	103,416,232	79,448,609	86,451,037	89,181,617	92,000,966
		5335000900 Control of Drugs and Pornography	696,200		1,954,812	2,077,895	2,181,790	2,290,880
	0902025310 Sp.2.2 Gender and Community Empowerment	5335000600 Community Development	843,000		1,018,130	1,082,236	1,136,348	1,193,165
	0902065310 Sp 2.6 Social welfare and care for the Aged	5335000700 Family Welfare	935,255	214,495	16,304,916	33,931,544	18,723,121	19,659,277
	0902085310 Sp.2 8 Rescue and Rehabilitation of Children Services	5335000800 Children Services	22,600,351	11,198,756	38,101,499	75,700,534	79,485,561	83,459,839
0903005310 P3 Youth, Talent & Sports	0903025310 Sp3.2 General Administration & support Services	5335001000 Youth, Talent & Sport	13,515,939	6,819,501	89,701,642	95,349,645	98,210,135	101,156,439
	0903035310 Sp3.3 Youth Empowerment and Promotion	5335001100 Youth Affairs	2,117,714	1,742,954	14,000,000	16,881,501	17,725,576	18,611,854
	0903045310 Sp3.4 Recreational Services	5335001200 Recreation Services	121,425,384	64,450,364	4,975,000	99,093,998	188,705,160	174,090,418
	0903055310 Sp3.5 Development and promotion of sports	5335001300 Sports	831,804,266	453,019,432	915,210,319	557,880,200	73,729,409	77,415,879
	0903065310 Sp3.6 Promotion of Library and Information Services	5335001400 Library Services	5,712,692	114,800	28,975,000	61,538,283	41,865,197	42,208,457
			2,993,553,996	1,630,798,512	3,135,492,070	3,110,594,189	2,734,552,961	2,794,065,049

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures						
Compensation to Employees	1,025,089,272	534,014,844	960,253,192	1,022,714,885	1,053,396,332	1,084,998,222
Use of goods and services	1,143,250,561	1,282,045,161	1,150,147,588	1,366,733,474	1,435,070,148	1,506,823,655
Current transfers to government agencies	100,000,000	200,000,000	127,300,000			
Total Recurrent Expenditure	2,268,339,833	2,016,060,005	2,237,700,780	2,389,448,359	2,488,466,479	2,591,821,877
Capital Expenditure						
Financial Assets	632,525,743	579,762,428	1,235,999,001	721,145,830	246,086,481	202,243,172
Total Capital Expenditure	632,525,743	579,762,428	1,235,999,001	721,145,830	246,086,481	202,243,172
Total Expenditure for 5335 TSDC SECTOR	2,900,865,576	2,595,822,433	3,473,699,781	3,110,594,189	2,734,552,961	2,794,065,049

Summary of Expenditure by and Economic Classification (Kshs. Million) for FY 2026/27-2028/2029

Expenditure Classification	Estimates	Actual Expenditure	BaseLine Estimates	Projected Estimates		
	2024/25	2024/25	2025/2026	2026/27	2027/28	2028/29
Sub Programme 1: Education Headquarters						
Current Expenditures						
Compensation to Employees	852,266,829	786,601,098	797,549,467	847,766,630	873,199,629	899,395,618
Use of goods and services	868,068,004	102,888,905	949,925,638	909,019,970	954,470,968	1,002,194,517
Total Recurrent Expenditure	1,602,802,797	889,490,003	1,747,475,105	1,756,786,600	1,827,670,597	1,901,590,134
Total Expenditure of Education.....	1,602,802,797	889,490,003	1,747,475,105	1,756,786,600	1,827,670,597	1,901,590,134
Sub Programme 2: ECD						
Current Expenditures						
Use of goods and services				135,315,358	142,081,126	149,185,183
Current transfers to government agencies	200,000,000	100,000,000	127,300,000			
Total Recurrent Expenditure	100,000,000	100,000,000	127,300,000	135,315,358	142,081,126	149,185,183
Capital Expenditure						
Non-financial assets	3,207,000	130,489,516	149,054,687	64,385,193	25,086,481	
Total Capital Expenditure	3,207,000	130,489,516	149,054,687	64,385,193	25,086,481	
Total Expenditure of ECD	203,207,000	2,304,895,161	276,354,687	199,700,551	167,167,608	149,185,183
Sub Programme 3: VTCS (Vocational Training)						
Current Expenditures						
Use of Goods and Services	757,634	331,975	77,027,038	117,876,993	123,770,843	129,959,385
Total Recurrent Expenditure	757,634	331,975	77,027,038	117,876,993	123,770,843	129,959,385
Capital Expenditure						
Non-Financial assets	-	-	48,153,024	6,243,172	5,000,000	1,243,172
Total Capital Expenditure	-	-	48,153,024	6,243,172	5,000,000	1,243,172
Total Expenditure of Vote	757,634	331,975	125,180,062	124,120,165	128,770,843	131,202,557
PROGRAMME 2 - SOCIAL SERVICES						
Sub Program 1 : Headquarters						
Current Expenditures						
Compensation to Employees	185,792,964	101,361,432	73,002,083	79,598,610	81,986,568	84,446,165
Use of goods and services	4,549,800	2,054,800	6,446,526	6,852,427	7,195,049	7,554,801
Total Recurrent Expenditure	190,342,764	103,416,232	79,448,609	86,451,037	89,181,617	92,000,966
Capital Expenditure						

Expenditure Classification	Estimates	Actual Expenditure	BaseLine Estimates	Projected Estimates		
	2024/25	2024/25	2025/2026	2026/27	2027/28	2028/29
Total Capital Expenditure	-	-	-			
Total Expenditure of Social Services HQS	190,342,764	103,416,232	79,448,609	86,451,037	89,181,617	92,000,966
Sub Programme 2 : Control of Drugs and Pornography						
Current Expenditures						
Use of goods and services	696,200	283,600	38,101,499	2,077,895	2,181,790	2,290,880
Total Recurrent Expenditure	696,200	283,600	38,101,499	2,077,895	2,181,790	2,290,880
Capital Expenditure						
Total Capital Expenditure	-	-	-			
Total Expenditure of	696,200	283,600	38,101,499	2,077,895	2,181,790	2,290,880
Control of Drugs and Pornography						
Sub Programme 3: Community Development						
Current Expenditures						
Use of goods and services	843,000		1,018,130	1,082,236	1,136,348	1,193,165
Total Recurrent Expenditure			1,018,130	1,082,236	1,136,348	1,193,165
Capital Expenditure						
Total Capital Expenditure						
Total Expenditure: Community Development...			1,018,130	1,082,236	1,136,348	1,193,165
Sub Programme 4: Family Welfare						
Current Expenditures						
Use of goods and services	935,255	212,495	16,304,916	17,831,544	18,723,121	19,659,277
Total Recurrent Expenditure	935,255	212,495	16,304,916	17,831,544	18,723,121	19,659,277
Capital Expenditure						
Non-financial assets				16,100,000		
Total Capital Expenditure				16,100,000		
Total Expenditure of Family Welfare	935,255	212,495	16,304,916	33,931,544	18,723,121	19,659,277
Sub Programme 5: Children Services						
Current Expenditures						
Use of goods and services	22,600,351	11,198,756	38,101,499	75,700,534	79,485,561	83,459,839
Total Recurrent Expenditure	22,600,351	11,198,756	38,101,499	75,700,534	79,485,561	83,459,839
Capital Expenditure						
Non-financial assets		15,913,429	5,000,000			
Total Capital Expenditure		15,913,429	5,000,000			
Total Expenditure of Children Services.....	22,600,351	27,112,185	43,101,499	75,700,534	79,485,561	83,459,839
PROGRAMME 3: TALENT, YOUTH & SPORT						
Sub Programme 1: Youth Headquarters						
Current Expenditures						
Compensation to Employees	6,819,501	6,819,501	89,701,642	95,349,645	98,210,135	101,156,439
Total Recurrent Expenditure	6,819,501	6,819,501	89,701,642	95,349,645	98,210,135	101,156,439
Capital Expenditure						
Total Capital Expenditure						
Total Expenditure Youth HQS...	6,819,501	6,819,501	89,701,642	95,349,645	98,210,135	101,156,439
Sub Programme 2: Youth Affairs						
Current Expenditures						
Use of goods and services	1,883,041	1,742,954	14,000,000	16,881,501	17,725,576	18,611,854
Total Recurrent Expenditure	1,883,041	1,742,954	14,000,000	16,881,501	17,725,576	18,611,854
Capital Expenditure						
Total Capital Expenditure						
Total Expenditure Youth Affairs...	1,883,041	1,742,954	14,000,000	16,881,501	17,725,576	18,611,854
Sub Programme 3: Recreation						
Current Expenditures						
Use of goods and services	1,270,621	1,005,673	4,975,000	7,338,248	7,705,160	8,090,418
Total Recurrent Expenditure	1,270,621	1,005,673	4,975,000	7,338,248	7,705,160	8,090,418

Expenditure Classification	Estimates	Actual Expenditure	BaseLine Estimates	Projected Estimates		
	2024/25	2024/25	2025/2026	2026/27	2027/28	2028/29
Capital Expenditure						
Non-financial assets				91,755,750	181,000,000	166,000,000
Financial Assets		63,444,691	130,000,000			
Total Capital Expenditure		63,444,691	130,000,000	91,755,750	181,000,000	166,000,000
Total Expenditure Recreation...	1,270,621	64,450,364	134,975,000	99,093,998	188,705,160	174,090,418
Sub Programme 4: Sports						
Current Expenditures						
Use of goods and services	100,492,707	109,294,288	36,419,029	70,218,485	73,729,409	77,415,879
Total Recurrent Expenditure	100,492,707	109,294,288	36,419,029	70,218,485	73,729,409	77,415,879
Capital Expenditure						
Non-financial assets				487,661,715		
Financial Assets	350,000,000	343,725,144	878,791,290			
Total Capital Expenditure	350,000,000	343,725,144	878,791,290	487,661,715		
Total Expenditure Sports...	450,492,707	453,019,432	915,210,319	557,880,200	73,729,409	77,415,879
Sub Programme 5: Library						
Current Expenditures						
Use of goods and services	585,649	114,800	3,975,000	6,538,283	6,865,197	7,208,457
Total Recurrent Expenditure	585,649	114,800	3,975,000	6,538,283	6,865,197	7,208,457
Capital Expenditure						
Non-financial assets				55,000,000	35,000,000	35,000,000
Financial Assets	5,000,000		5,000,000			
Total Capital Expenditure	5,000,000		25,000,000	55,000,000	35,000,000	35,000,000
Total Expenditure Library	5,585,649	114,800	28,975,000	61,538,283	41,865,197	42,208,457
Total Expenditure TSDC SECTOR	2,800,865,576	2,395,822,433	3,473,699	3,110,594,189	2,734,552,961	2,794,065,049

533600000 BUSINESS AND HUSTLER OPORTUNITIES

Summary of Expenditure by Programme sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected 2026/29		
			20 24/25	2024/25	2025/26	2026/27	2027/28	2028/29
General administration planning and support services	General administration planning and support	Administrative services	593,172,831	479,667,628	479,191,295	733,392,612	756,069,867.00	779,461,213.00
Cooperative Development and Audit Services	Cooperative Development	Cooperative Development	9,600,982	4,304,200	32,162,500	39,414,936	25,635,683.00	26,917,467.00
	Cooperative Audit	Cooperative Audit	2,826,100	1,569,800	30,000,000	7,467,188	7,840,547.00	8,232,575.00
Markets and Trade	Markets and trading services	Markets	361,272,601	609,475,699	457,245,000	389,101,381	418,064,450	143,067,673.00
	Trade & industry	Trade & industry	288,663,072	109,854,842	290,612,500	18,104,012	19,009,213.00	19,959,673
	Weights and measures	Weights & measures	1,699,500	795,000	82,075,625	32,020,222	7,371,233.00	7,739,795.00
	Trade licensing	Trade licensing	16,899,520	16,325,920	21,200,000	9,900,000	10,395,000	10,914,750.00
Business & hustler opportunities	Sp1Micro, Small & Medium Enterprise	Micro, small & Medium Enterprises	117,058,551	109,746,800	25,370,000	221,320,000	32,886,000.00	34,530,300.00
	Sp2 Betting & Gaming	Betting & Gaming	8,342,878	7,418,778	7,670,000	12,475,324	13,099,090.00	13,754,045.00
	Sp3 Liquor Licensing	Liquor board and sub-committees	351,000,000		400,000,000	268,925,000	269,871,250	281,364,813

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures	689,536,035	560,093,626	620,276,920	863,203,294	892,371,083.00	922,577,491.00
Compensation to Employees	587,863,981	477,375,827	444,541,295	699,618,788	720,607,352.00	742,225,572.00
Use of goods and services	101,672,054	82,717,799	157,485,625	163,584,506	171,763,731	180,351,919.00
Non-financial assets			18250,000			
Total Recurrent Expenditure	689,536,035	560,093,626	620,276,920	863,203,294	892,371,083.00	922,577,491.00
Capital Expenditure	710,000,000	779,065,041	805,250,000	599,992,381	398,000,000	122,000,000
Non-financial assets	710,000,000	779,065,041	805,250,000	599,992,381	398,000,000	122,000,000
Financial Assets						
Total Capital Expenditure	710,000,000	779,065,041	805,250,000	599,992,381	398,000,000	122,000,000
Total Expenditure of Vote 5336.	1,399,536,035	1,339,158,667	1,425,526,920	1,463,195,675	1,290,371,083	1,044,577,491

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/2027	2027/2028	2028/2029
Current Expenditures			299,000,000	280,000,000	294,000,000	308,700,000
Compensation to Employees						
Use of goods and services			299,000,000	218,925,000	229,871,250	241,364,813
Total Recurrent Expenditure			299,000,000	218,925,000	229,871,250	241,364,813
Capital Expenditure			101,000,000	50,000,000	40,000,000	40,000,000
Non-financial assets						
Financial Assets						
Total Capital Expenditure			101,000,000	50,000,000	40,000,000	40,000,000
Total Expenditure of Vote 5327.			400,000,000	268,925,000	269,871,250	281,364,813

Summary of Expenditure by Programme, Sub-Programme and Economic classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Sub-Programme 1 Administration						
Current Expenditure	593,172,831	479,667,628	479,191,295	733,392,612	756,069,867.00	779,461,213.00
Compensation to Employees	587,863,981	477,375,827	444,541,295	699,618,788	720,607,352.00	742,225,572.00
Use of goods and services	5,308,850	2,291,800	33,400,000	33,773,824	35,462,515.00	37,235,641.00
Non-financial assets	507,695		1,250,000			
Total Recurrent Expenditures	593,172,831	479,667,628	479,191,295	733,392,612	756,069,867.00	779,461,213.00
Capital Expenditure						
Total Capital Expenditure	0	0	0			
Total expenditure vote for Administration	593,172,831	479,667,628	479,191,295	733,392,612	756,069,867.00	779,461,213.00
Sub-Programme 1 Cooperative Development						
Current Expenditure	9,600,982	4,304,200	32,162,500	24,414,936	25,635,683.00	26,917,467.00
Use of goods and services	9,600,982	4,304,200	30,622,500	24,414,936	25,635,683.00	26,917,467.00
Non-financial assets			1,500,000			
Total Recurrent Expenditures	9,600,982	4,304,200	32,162,500	24,414,936	25,635,683.00	26,917,467.00
Total Expenditure						
Capital Expenditure				15,000,000	0	0
Total Capital Expenditure	0	0	0	15,000,000	0	0
Total expenditure for Cooperative development	9,600,982	4,304,200	32,162,500	39,414,936	25,635,683.00	26,917,467.00

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Sub-Programme 2 Cooperative Audit						
Current Expenditure	2,826,100	1,569,800	20,000,000	7,467,188	7,840,547.00	8,232,575.00
Use of goods and services	2,826,100	1,569,800	19,500,000	7,467,188	7,840,547.00	8,232,575.00
Non-financial assets	324,925		500,000	0	0	
Total Recurrent Expenditures	2,826,100	1,569,800	20,000,000	7,467,188	7,840,547.00	8,232,575.00
Capital Expenditure			10,000,000			
Non-financial assets			10,000,000			
Total Capital Expenditure			10,000,000			
Total Expenditure for Cooperative Audit	2,826,100	1,569,800	30,000,000	7,467,188	7,840,547.00	8,232,575.00
Sub-programme 1 Markets & trading services						
Current Expenditure	1,272,601	1,067,301	7,245,000	19,109,000	20,064,450.00	21,067,673.00
Use of goods and services	1,272,601	1,067,301	7,245,000	19,109,000	20,064,450.00	21,067,673.00
Total Recurrent Expenditures	1,272,601	1,067,301	7,245,000	19,109,000	20,064,450.00	21,067,673.00
Capital Expenditure	360,000,000	608,408,398	450,000,000	369,992,381	398,000,000	122,000,000
Non-financial assets				369,992,381	398,000,000	122,000,000
Total Capital Expenditure	360,000,000	608,408,398	450,000,000	369,992,381	398,000,000	122,000,000
Total Expenditure vote Markets	361,272,601	609,475,699	457,245,000	389,101,381	418,064,450.00	143,067,673.00
Sub-programme 2 Trade & industry						
Current Expenditure	38,663,072	39,198,199	40,612,500	18,104,012	19,009,213.00	19,959,673.00
Use of goods and services	38,663,072	39,198,199	28,612,500	18,104,012	19,009,213.00	19,959,673.00
Non-financial assets			12,000,000			
Total Recurrent Expenditures	38,663,072	39,198,199	40,612,500	18,104,012	19,009,213.00	19,959,673.00
Capital Expenditure	250,000,000	70,656,643	250,000,000			
Non-financial assets	250,000,000	70,656,643	250,000,000			
Total Capital Expenditure	250,000,000	70,656,643	250,000,000			
Total expenditure vote for Trade industry	288,663,072	109,854,842	290,612,500	18,104,012.00	19,009,213.00	19,959,673.00
Sub-Programme 3 Weights & Measures						
Current Expenditure	1,699,500	795,000	6,825,625	7,020,222	7,371,233.00	7,739,795.00
Use of goods and services	1,699,500	795,000	6,825,625	7,020,222	7,371,233.00	7,739,795.00
Total Recurrent Expenditures	1,699,500	795,000	6,825,625	7,020,222	7,371,233.00	7,739,795.00
Capital Expenditure						
Non-financial assets			75,250,000	25,000,000	0	0
Total Capital Expenditure			75,250,000	25,000,000	0	0
Total expenditure vote Weights & measures	1,699,500	795,000	82,075,625	32,020,222	7,371,233.00	7,739,795.00
Sub-programme 4 Trade licensing						
Current Expenditure	16,899,520	16,325,920	21,200,000	9,900,000	10,395,000	10,914,750.00
Use of goods and services	16,899,520	16,325,920	18,200,000	9,900,000	10,395,000	10,914,750.00
Non-financial assets			3,000,000			
Total Recurrent Expenditures	16,899,520	16,325,920	21,200,000	9,900,000	10,395,000	10,914,750.00
Total Capital Expenditure						
Total vote expenditure for Trade licensing	16,899,520	16,325,920	21,200,000	9,900,000.00	10,395,000.00	10,914,750.00
Current Expenditure	17,058,551	9,746,800	5,370,000	31,320,000	32,886,000.00	34,530,300.00
Use of goods and services	16,246,239	9,746,800	5,370,000	31,320,000	32,886,000.00	34,530,300.00
Financial Assets	812,312					
Total Recurrent Expenditures	17,058,551	9,746,800	5,370,000	31,320,000	32,886,000.00	34,530,300.00
Capital Expenditure				190,000,000		0
Non-financial assets	100,000,000	100,000,000	20,000,000	190,000,000		0
Total Capital Expenditure	100,000,000	100,000,000	20,000,000	190,000,000		0

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Total Expenditure vote for Msmes	117,058,551	109,746,800	25,370,000	221,320,000	32,886,000	34,530,300
Sub-programme 2 Gaming, Betting & Lotteries						
Current Expenditure	8,342,878	7,418,778	7,670,000	12,475,324	13,099,090.00	13,754,045.00
Use of goods and services	8,342,878	7,418,778	7,670,000	12,475,324	13,099,090.00	13,754,045.00
Total Recurrent Expenditures	8,342,878	7,418,778	7,670,000	12,475,324	13,099,090.00	13,754,045.00
Total Capital Expenditure		0				
Total expenditure for Gaming & Betting	8,342,878	7,418,778	7,670,000	12,475,324	13,099,090.00	13,754,045.00
Total for Vote... 5336	1,399,536,035	1,339,158,667	1,425,526,920	1,463,195,675	1,290,371,083	1,044,577,491
Sub-programme 3 Liquor licensing						
Current Expenditure	299,000,000		299,000,000	218,925,000	229,871,250	241,364,813
Use of goods and services	299,000,000		299,000,000	218,925,000	229,871,250	241,364,813
Total Recurrent Expenditures	299,000,00		299,000,000	218,925,000	229,871,250	241,364,813
Capital Expenditure	299,000,000		101,000,000	50,000,00	40,000,000	40,000,000
Non-financial assets			101,000,000	50,000,00	40,000,000	40,000,000
Total Capital Expenditure			101,000,000	50,000,000	40,000,000	40,000,000
Total Expenditure Vote for Liquor Licensing			400,000,000	268,925,000	269,871,250	281,364,813
Total Vote.... 5327			400,000,000	268,925,000	269,871,250	281,364,813

533700000: INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT

Summary of Expenditure By Programme and Sub Programme for FY 2026/2027 – 2028/2029

Programme	Sub Programme	Delivery Unit	Approved Estimate	Actual Expenditure	Baseline Estimates	Projected Estimates		
			2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Public participation civic Education and customer service	0904015310 Sp4.1 Public Participation, Citizen Engagement & Customer Service	5337000100 Inclusivity Public participation & Citizen Engagement Headquarters	131,019,593	111,135,599	122,395,081	161,887,582	166,262,962	160,775,538
		5337000200 Public Communications	22,252,134	4,905,800	65,325,000	38,685,000	39,119,250	8,368,463
		5337000300 Public participation & Citizen Engagement	25,452,212	3,289,200	22,385,480	59,425,000	25,146,250	15,903,563
		5337000400 Customer Care Services	18,834,604	2,650,920	28,000,000	10,825,000	41,366,250	36,934,563
City Culture Arts & Tourism	0905015310 Sp5.1 City Culture Arts & Tourism	5337000800 City Culture and Art	143,935,722	45,012,089	160,125,000	124,002,000	270,202,100	206,712,205
		5337000900 Tourism Development	11,843,092	11,627,350	7,000,000	13,539,700	64,216,685	34,927,519
Gender and Inclusivity	0907015310 Sp7.1 Gender and Inclusivity	5337000700 Gender Mainstreaming & PLDWD	110,274,749	75,453,166	51,200,000	24,475,000	191,698,750	111,483,688
Total Expenditure for Vote 5337000000 INCLUSIVITY, PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT			463,612,106	254,074,124	456,430,561	432,839,282	798,012,247	575,105,539

Summary of Expenditure By Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimates	Projections		
	2024/2025	2024/2025	2025/2026	2026/27	2027/28	2028/2029
Current Expenditures						
Compensation to Employees	119,405,288	107,524,499	119,145,081	135,950,082	140,028,587	144,229,443
Use of goods and services	224,206,818	114,143,407	195,660,480	199,389,200	210,858,660	221,376,096
Total Recurrent Expenditure	343,612,106	221,667,906	314,805,561	335,339,282	350,887,247	365,605,539
Capital Expenditure						
Non-financial assets	120,000,000	32,406,218	141,625,000	97,500,000	447,125,000	209,500,000
Total Capital Expenditure	120,000,000	32,406,218	141,625,000	97,500,000	447,125,000	209,500,000
Total Expenditure for Vote 5337000000 INCLUSIVITY, PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT	463,612,106	254,074,124	456,430,561	432,839,282	798,012,247	575,105,539

Summary of Expenditure By Programme, Sub-Programme and Economic Classification

Economic Classification	Estimates	Actual Expenditure	Baseline Estimates	Projected Estimates		
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
0904005310 P4 Public Participation, Citizen Engagement & Customer Service Headquarters						
Current Expenditure	131,019,593	111,135,599	122,395,081	141,887,582	146,262,962	150,775,538
2100000 Compensation to Employees	119,405,288	107,524,499	119,145,081	135,950,082	140,028,587	144,229,443
2200000 Use of Goods and Services	11,614,305	3,611,100	3,250,000	5,937,500	6,234,375	6,546,095
3100000 Non Financial Assets				-	0	0
Capital Expenditure	0	0	0	20,000,000	20,000,000	10,000,000
3100000 Non Financial Assets	0	0	0	20,000,000	20,000,000	10,000,000
Total Expenditure	131,019,593	111,135,599	122,395,081	161,887,582	166,262,962	160,775,538
Current Expenditure	22,252,134	4,905,800	6,700,000	6,185,000	17,500,000	18,077,500
2100000 Compensation to Employees	0	0	0	0	0	0
2200000 Use of Goods and Services	22,252,134	4,905,800	6,700,000	6,185,000	17,500,000	18,077,500
3100000 Non Financial Assets						
Capital Expenditure	0	0	58,625,000	32,500,000	58,625,000	0
3100000 Non Financial Assets	0	0	58,625,000	32,500,000	58,625,000	0
Total Expenditure	22,252,134	4,905,800	65,325,000	38,685,000	76,125,000	18,077,500
Public Participation						
Current Expenditure	25,452,212	3,289,200	22,385,480	14,425,000	34,810,000	35,958,730
2100000 Compensation to Employees	0	0	0	0	0	0
2200000 Use of Goods and Services	25,452,212	3,289,200	22,385,480	14,425,000	34,810,000	35,958,730
3100000 Non Financial Assets				0	0	0
Capital Expenditure	0	0	0	45,000,000	30,000,000	0
3100000 Non Financial Assets	0	0	0	45,000,000	30,000,000	0
Total Expenditure	25,452,212	3,289,200	22,385,480	59,425,000	64,810,000	35,958,730
Customer Service						
Current Expenditure	18,834,604	2,650,920	3,000,000	10,825,000	25,110,000	26,889,130
2100000 Compensation to Employees	0	0	0	0	0	0
2200000 Use of Goods and Services	18,834,604	2,650,920	3,000,000	10,825,000	25,110,000	26,889,130
3100000 Non Financial Assets			0	0	0	0
Capital Expenditure	0	0	25,000,000	0	30,000,000	25,000,000
3100000 Non Financial Assets	0	0	25,000,000	0	30,000,000	25,000,000
Total Expenditure	18,834,604	2,650,920	28,000,000	10,825,000	55,110,000	51,889,130
5337000800 City Culture & Art						
	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.
Current Expenditure	43,935,722	25,388,935	140,125,000	124,002,000	102,495,000	103,897,335
2200000 Use of Goods and Services	43,935,722	25,388,935	140,125,000	124,002,000	102,495,000	103,897,335
3100000 Non Financial Assets	0	0	0	0	0	0
Capital Expenditure	100,000,000	19,623,154	20,000,000	0	140,000,000	70,000,000
3100000 Non Financial Assets	100,000,000	19,623,154	20,000,000	0	140,000,000	70,000,000
Total Expenditure	143,935,722	45,012,089	160,125,000	124,002,000	242,495,000	173,897,335
5337000900 Tourism Development						
	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.
Current Expenditure	11,843,092	11,627,350	7,000,000	13,739,700	30,694,000	31,706,902
2200000 Use of Goods and Services	11,843,092	11,627,350	7,000,000	13,739,700	30,694,000	31,706,902
3100000 Non Financial Assets				0	0	0
3100000 Non Financial Assets			0	0	50,000,000	0
3100000 Non Financial Assets			0	0	50,000,000	0
Total Expenditure	11,843,092	11,627,350	7,000,000	13,739,700	80,694,000	31,706,902
0907005310 P7 Gender and Inclusivity						
Current Expenditure	90,274,749	62,670,102	13,200,000	43,000,000	57,000,000	58,881,000
2200000 Use of Goods and Services	90,274,749	62,670,102	13,200,000	43,000,000	57,000,000	58,881,000
3100000 Non Financial Assets				0	0	0
Capital Expenditure	20,000,000	12,783,064	38,000,000	26,000,000	140,000,000	84,500,000
3100000 Non Financial Assets	20,000,000	12,783,064	38,000,000	26,000,000	140,000,000	84,500,000
Total Expenditure	110,274,749	75,453,166	51,200,000	69,000,000	197,000,000	143,381,000

533800000 NAIROBI REVENUE AUTHORITY

Summary of Expenditure by Programme and sub-programmes for FY 2026/27-2028/2029

Programme	Sub-Programme	Delivery Unit	Approved estimates	Actual expenditure	Baseline Estimates	Projected		
			2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
P1 (Nairobi Revenue Authority)	SP1 (Nairobi Revenue Services)	Nairobi Revenue Services	128,223,454	61,278,541	231,755,700	481527310	309414000	253414000
	Total Expend		128,223,454	61,278.541	231,755,700	481527310	309414000	253414000

Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline estimates	Projections		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Current Expenditures			206,755,750	186,527,310	208,414,000	208,414,000
Use of goods and services			150,000,000	186,527,310	208,414,000	208,414,000
Other expenses			56,755,750	295,000,000	101,000,000	45,000,000
Total Capital Expenditure			25,000,000	295,000,000	101,000,000	45,000,000
Total Expenditure of Vote			231,755,750	481,527,310	309,414,000	253,414,000

Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Expenditure Classification	Estimates	Actual Expenditure	Baseline Estimate	Projected Estimates		
	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29
Sub-Programme 1 Nairobi Revenue services						
Use of goods and services			150,000,000	186,527,310	208,414,000	208,414,000
Other expenses			56,755,750			
Total Recurrent Expenditures			206,755,700	186,527,310	208,414,000	208,414,000
Non-financial assets			25,000,000	295,000,000	101,000,000	45,000,000
Total Capital Expenditure			25,000,000	295,000,000	101,000,000	45,000,000
Total Capital Expenditure			231,755,700	481,527,310	309,414,000	253,414,000

VOTE R531000000 NAIROBI CITY COUNTY

II RECURRENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028- 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 531000000 NAIROBI CITY COUNTY

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5311000101 Human Resource Management	2110199 Basic Salaries - Permanent - Others	30,791,360	31,715,101	32,666,554
	2110301 House Allowance	8,269,300	8,517,379	8,772,900
	2110303 Acting Allowance	481,700	496,151	511,036
	2110304 Overtime - Civil Service	1,379,498	1,420,883	1,463,509
	2110314 Transport Allowance	2,540,485	2,616,700	2,695,201
	2110315 Extreneous Allowance	3,109,190	3,202,466	3,298,540
	2110318 Non Practising Allowance	1,920,000	1,977,600	2,036,928
	2110320 Leave Allowance	389,918	401,616	413,664
	2110399 Personal Allowances paid - Oth	336,360	366,680	377,680
	2120103 Employer Contribution to Staff Pensions Scheme	399,521	411,507	423,852
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	325,037	341,289	358,353
	2210202 Internet Connections	325,000	341,250	358,313
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,005,373	7,355,642	7,723,424
	2210302 Accommodation - Domestic Travel	4,024,945	4,226,192	4,437,502
	2210303 Daily Subsistence Allowance	7,990,175	8,389,684	8,809,168
	2210309 Field Allowance	1,550,000	1,627,500	1,708,875
	2210399 Domestic Travel and Subs. - Others	8,379,000	8,797,950	9,237,848
	2210401 Travel Costs (airlines, bus, railway, etc.)	4,000,500	4,200,525	4,410,551
	2210402 Accommodation	3,600,500	3,780,525	3,969,551
	2210403 Daily Subsistence Allowance	3,200,450	3,360,473	3,528,496
	2210710 Accommodation Allowance	2,937,500	3,084,375	3,238,594
	2210504 Advertising, Awareness and Publicity Campaigns	8,759,044	9,196,996	9,656,846
	2210711 Tuition Fees Allowance	3,165,200	3,323,460	3,489,633
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,400,420	5,670,441	5,953,963
	2210802 Boards, Committees, Conferences and Seminars	15,573,049	16,351,701	17,169,287
	2210899 Hospitality Supplies - other (	3,697,902	3,882,797	4,076,937
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,555,043	3,732,795	3,919,435
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,254,640	1,296,750	1,361,588
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,204,597	1,264,827	1,328,068
	2211399 Other Operating Expenses - Oth	9,846,025	10,338,326	10,855,243
3111009 Purchase of other Office Equipment	4,325,600	4,541,880	4,768,974	
5311000100 County Public Service Board	Net Expenditure..... KShs.	149,737,332	156,231,459	163,020,510
5311000000 COUNTY PUBLIC SERVICE BOARD	Net Expenditure..... KShs.	149,737,332	156,231,459	163,020,510
Nairobi City - Finance and Economic Planning		0	0	0
		0	0	0
5314000101 Headquarters	2110101 Basic Salaries - Civil Service	225,546,971	232,313,380	239,282,781
	2110301 House Allowance	78,758,839	81,121,604	83,555,253
	2110304 Overtime - Civil Service	4,038,239	4,159,386	4,284,167
	2110314 Transport Allowance	17,028,708	17,539,569	18,065,756
	2110318 Extreneous Allowance	16,253,147	16,740,741	17,242,963
	2110318 Non Practising Allowance	536,493	552,588	569,165
	2110320 Leave Allowance	17,301,785	17,820,838	18,355,463
	2110399 Personal Allowances paid - Oth	3,698,077	3,809,019	3,923,290
	2120103 Employer Contribution to Staff Pensions Scheme	44,885,488	46,232,053	47,619,014
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,000,000	3,150,000	3,307,500
	2210302 Accommodation - Domestic Travel	3,000,000	3,150,000	3,307,500
	2210303 Daily Subsistence Allowance	7,000,000	7,350,000	7,717,500
	2210504 Advertising, Awareness and Publicity Campaigns	3,000,000	3,150,000	3,307,500
	2210711 Tuition Fees Allowance	3,000,000	3,150,000	3,307,500
	2210799 Training Expenses - Other (Bud	5,000,000	5,250,000	5,512,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,000,000	4,200,000	4,410,000
	2210802 Boards, Committees, Conferences and Seminars	6,000,000	6,300,000	6,615,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	5,000,000	5,250,000	5,512,500

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211399 Other Operating Expenses - Oth	5,000,000	5,250,000	5,512,500
	2710102 Gratuity - Civil Servants	750,000	787,500	826,875
5314000100 Headquarters	Net Expenditure..... KShs.	452,797,745	467,276,678	482,234,727
5314000201 Accounting Department Headquarters				
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,600,000	3,780,000	3,969,000
	2210303 Daily Subsistence Allowance	12,600,000	13,230,000	13,891,500
	2210399 Domestic Travel and Subs. - Others	15,000,000	15,750,000	16,537,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	3,000,000	3,150,000	3,307,500
	2210403 Daily Subsistence Allowance	6,000,000	6,300,000	6,615,000
	2210499 Foreign Travel and Subs.- Others	25,756,014	27,043,815	28,396,005
	2210799 Training Expenses - Other (Bud	13,000,000	13,650,000	14,332,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	10,000,000	10,500,000	11,025,000
	2210899 Hospitality Supplies - other (	400,000	420,000	441,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,625,000	2,756,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,600,000	1,680,000	1,764,000
	2211322 Binding of Records	2,900,000	3,045,000	3,197,250
	2211399 Other Operating Expenses - Oth	400,000	420,000	441,000
	2220202 Maintenance of Office Furniture and Equipment	500,000	525,000	551,250
	3111001 Purchase of Office Furniture and Fittings	1,000,000	1,050,000	1,102,500
5314000200 Accounting Department	Net Expenditure..... KShs.	98,756,014	103,693,815	108,878,505
5314000301 Budget & Expenditure Department Headquarters				
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,950,000	13,597,500	14,277,375
	2210302 Accommodation - Domestic Travel	51,175,870	53,734,664	56,421,397
	2210403 Daily Subsistence Allowance	17,804,530	18,694,757	19,629,494
	2210499 Foreign Travel and Subs.- Others	44,279,056	46,493,009	48,817,660
	2210502 Publishing & Printing Services	9,497,000	9,971,850	10,470,443
	2210504 Advertising, Awareness and Publicity Campaigns	1,400,000	1,470,000	1,543,500
	2210799 Training Expenses - Other (Bud	10,200,000	10,710,000	11,245,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	25,472,600	26,746,230	28,083,542
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	2,100,000	2,205,000
	2211322 Binding of Records	2,500,000	2,625,000	2,756,250
	3111002 Purchase of Computers, Printers and other IT Equipment	9,000,000	9,450,000	9,922,500
5314000300 Budget & Expenditure Department	Net Expenditure..... KShs.	187,279,056	196,643,009	206,475,160
5314000401 Revenue Department Headquarters				
	2110101 Basic Salaries - Civil Service	588,723,856	606,385,572	624,577,139
	2110301 House Allowance	198,604,638	204,562,777	210,699,660
	2110304 Overtime - Civil Service	7,828,798	8,063,662	8,305,572
	2110314 Transport Allowance	37,229,850	38,346,746	39,497,148
	2110315 Extraneous Allowance	8,825,218	9,089,975	9,362,674
	2110318 Non Practising Allowance	1,172,936	1,208,124	1,244,368
	2110320 Leave Allowance	37,826,878	38,961,684	40,130,535
	2120103 Employer Contribution to Staff Pensions Scheme	119,996,096	123,595,979	127,303,858
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,000,000	4,200,000	4,410,000
	2210302 Accommodation - Domestic Travel	10,000,000	10,500,000	11,025,000
	2210303 Daily Subsistence Allowance	20,000,000	21,000,000	22,050,000
	2211309 Management fee	200,000,000	210,000,000	220,500,000
5314000400 Revenue Department	Net Expenditure..... KShs.	1,234,208,270	1,275,914,518	1,319,105,954
5314000601 Procurement Headquarters				
	2110101 Basic Salaries - Civil Service	79,715,999	82,107,479	84,570,703
	2110301 House Allowance	27,363,280	28,184,178	29,029,704
	2110301 Overtime - Civil Service	4,000,000	4,120,000	4,243,600
	2110314 Transport Allowance	6,428,239	6,621,086	6,819,719
	2110315 Extraneous Allowance	5,000,000	5,150,000	5,304,500

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2110320 Leave Allowance	2,720,522	2,802,138	2,886,202
	2120103 Employer Contribution to Staff Pensions Scheme	13,455,907	13,859,584	14,275,372
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	960,000	1,008,000	1,058,400
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,500,000	3,675,000	3,858,750
	2210302 Accommodation - Domestic Travel	2,500,000	2,625,000	2,756,250
	2210303 Daily Subsistence Allowance	6,000,000	6,300,000	6,615,000
	2210504 Advertising awareness and Publicity campains	4,000,000	4,200,000	4,410,000
	2210799 Training Expenses - Other (Bud	5,840,000	6,132,000	6,438,600
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,260,000	1,323,000
	2210802 Boards, Committees, Conferences and Seminars	2,500,000	2,625,000	2,756,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,625,000	2,756,250
5314000600 Procurement	Net Expenditure..... KShs.	167,683,947	173,294,465	179,102,299
5314000701 Economic Planning Department Headquarters				
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,000,000	21,000,000	22,050,000
	2210309 Field allowance	10,000,000	10,500,000	11,025,000
	2210399 Domestic Travel and Subs. - Others	60,000,000	63,000,000	66,150,000
	2210499 Foreign Travel and Subs.- Others	60,000,000	63,000,000	66,150,000
	2210502 Publishing and Printing Services	10,000,000	63,000,000	66,150,000
	2210502 Advertising, Awareness and Publicity Campaigns	7,000,000	10,500,000	11,025,000
	2210799 Training Expenses - Other (Bud	19,000,000	7,350,000	7,717,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	19,950,000	20,947,500
	2210802 Boards, Committees, Conferences and Seminars	40,000,000	1,260,000	1,323,000
	2210802 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,625,000	2,756,250
	2211322 Binding of Records	19,160,305	20,118,320	21,124,236
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	30,000,000	31,500,000	33,075,000
	3111499 Research, Feasibility Studies	33,000,000	34,650,000	36,382,500
5314000700 Economic Planning Department	Net Expenditure..... KShs.	311,860,305	348,453,320	365,875,986
5314000801 Asset Management Department Headquarters				
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	400,000	420,000	441,000
	2210201 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,000,000	12,600,000	13,230,000
	2210302 Accommodation - Domestic Travel	16,500,000	17,325,000	18,191,250
	2210303 Daily subsistence Allowance	20,800,000	21,840,000	22,932,000
	2210309 Field Allowance	20,000,000	21,000,000	22,050,000
	2210505 Advertisement Awareness	3,500,000	3,675,000	3,858,750
	2210710 Accommodation Allowance	5,000,000	5,250,000	5,512,500
	2210710 Training Expenses - Other (Bud	10,000,000	10,500,000	11,025,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,260,000	1,323,000
	2210801 Boards, Committees, Conferences and Seminars	15,000,000	15,750,000	16,537,500
	2210999 Insurance Costs - Other (Budge	200,000,000	200,000,000	200,000,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	2,100,000	2,205,000
	2211101 Contracted Professional Services	25,000,000	26,250,000	27,562,500
	2211322 Binding of Records	2,323,916	2,440,112	2,562,117
	3111002 Purchase of Computers, Printers and other IT Equipment	5,000,000	5,250,000	5,512,500
5314000800 Asset Management Department	Net Expenditure..... KShs.	338,723,916	345,660,112	352,943,117
5314001101 County Budget & Economic Forum Headquarters				
	2211399 Other Operating Expenses - Oth	10,000,000	10,500,000	11,025,000
5314001100 County Budget & Economic Forum	Net Expenditure..... KShs.	10,000,000	10,500,000	11,025,000
5314001201 Debt Management Headquarters				
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,500,000	21,525,000	22,601,250
	2210302 Accommodation - Domestic Travel	13,000,000	13,650,000	14,332,500
	2210303 Daily Subsistence Allowance	16,000,000	16,800,000	17,640,000

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210399 Domestic Travel and Subs. - Others	25,500,000	26,775,000	28,113,750
	2210799 Training Expenses - Other (Bud	5,000,000	5,250,000	5,512,500
	2210802 Boards, Committees, Conferences and Seminars	10,000,000	10,500,000	11,025,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	2,100,000	2,205,000
	2211322 Binding of Records	3,000,000	3,150,000	3,307,500
	2211399 Other Operating Expenses	5,000,000	5,250,000	5,512,500
	2420499 Other Creditors - Other (Budge	50,000,000	52,500,000	55,125,000
	2710120 Govt. Pension and Retire - Oth	50,000,000	52,500,000	55,125,000
5314001200 Debt Management	Net Expenditure..... KShs.	200,000,000	210,000,000	220,500,000
5314001501 Public Private Partnership				
	2210399 Domestic Travel and Subs. - Others	25,000,000	26,250,000	27,562,500
	2210504 Advertising, Awareness and Publicity Campaigns	4,000,000	4,200,000	4,410,000
	2210799 Training Expenses - Other (Bud	3,000,000	15,249,999	26,012,501
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	25,000,000	3,150,000	3,307,500
5314001500 Public Private Partnership	Net Expenditure..... KShs.	57,000,000	48,849,999	61,292,501
5314000000 FINANCE & ECONOMIC PLANNING	Gross Expenditure..... KShs.	3,058,309,253	3,180,285,917	3,307,433,249
5320000000 PUBLIC SERVICE MANAGEMENT				
5320000201 Human Resource Management Headquarters		0	0	0
	2210202 Internet Connections	100,020	105,021	110,272
	2210203 Courier & Postal Services	150,076	157,580	165,459
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,718,910	7,054,856	7,407,598
	2210303 Daily Subsistence Allowance	6,545,343	6,872,610	7,216,240
	2210401 Travel Costs (airlines, bus, railway, etc.)	4,762,142	5,000,249	5,250,262
	2210402 Accommodation	4,235,000	4,446,750	4,669,088
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,300,700	1,365,735	1,434,022
	2211016 Purchase of Uniform and Clothing-Staff	803,690	843,875	886,068
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,890,830	4,085,372	4,289,640
	2211399 Other Operating Expenses - Oth	1,918,000	2,013,900	2,114,595
	2710102 Gratuity - Civil Servants	851,956	894,554	939,281
	2710115 Refund Exgratia and Other Service Gratuities	4,984,704	5,233,939	5,495,636
	3111009 Purchase of other Office Equipment	1,320,300	1,386,315	1,455,631
5320000200 Human Resource Management (HRM)	Net Expenditure..... KShs.	38,581,671	40,510,754	42,536,292
5320000301 Human Resource Development Headquarters		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,975,659	3,124,442	3,280,664
	2210303 Daily Subsistence Allowance	2,592,500	2,722,125	2,858,231
	2210401 Travel Costs (airlines, bus, railway, etc.)	2,100,210	2,205,221	2,315,482
	2210402 Accommodation	2,100,000	2,205,000	2,315,250
	2210504 Advertising, Awareness and Publicity Campaigns	500,600	525,630	551,912
	2210711 Tuition Fees	2,000,000	2,100,000	2,205,000
	2210799 Training Expenses - Other (Bud	40,000,000	42,000,000	44,100,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,090	1,050,095	1,102,599
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,900	2,100,945	2,205,992
	2211399 Other Operating Expenses - Oth	1,050,000	1,102,500	1,157,625
	2710102 Gratuity - Civil Servants	500,050	525,053	551,305
	3111009 Purchase of other Office Equipment	1,001,080	1,051,134	1,103,691
5320000300 Human Resource Development (HRD)	Net Expenditure..... KShs.	57,821,089	60,712,143	63,747,750
5320000401 PSM Administration Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	113,799,062	117,213,034	120,729,425
	2110301 House Allowance	40,217,123	41,423,637	42,666,346
	2110304 Overtime - Civil Service	4,692,159	4,832,924	4,977,911
	2110314 Transport Allowance	7,912,570	8,149,947	8,394,446
	2110315 Extraneous Allowance	10,099,637	10,402,626	10,714,705
	2110318 n Practising Allowance	1,516,686	1,562,187	1,609,052
	2110320 Leave Allowance	5,900,170	6,077,175	6,259,490
	2110599 Personal Allowances provided in Kind - Others	2,041,195	2,102,431	2,165,504

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2120103 Employer Contribution to Staff Pensions Scheme	3,694,601	3,805,439	3,919,602
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	850,000	892,500	937,125
	2210303 Daily Subsistence Allowance	2,550,677	2,678,211	2,812,122
	2210399 Domestic Travel and Subs. - Others	2,572,100	2,700,705	2,835,740
	2210401 Travel Costs (airlines, bus, railway, etc.)	2,800,000	2,940,000	3,087,000
	2210402 Accommodation	2,450,000	2,572,500	2,701,125
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2211016 Purchase of Uniform and Clothing-Staff	1,307,380	1,372,749	1,441,386
	2210999 Insurance Costs - Other (Budge	10,457,899	10,980,794	11,529,834
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	1,050,000	1,102,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,050,000	1,102,500
	2211399 Other Operating Expenses - Oth (VERS)	2,100,000	2,205,000	2,315,250
	3111009 Purchase of other Office Equipment	1,000,000	1,050,000	1,102,500
5320000400 PSM Administration	Net Expenditure..... KShs.	219,961,259	227,161,858	234,608,563
Employee Compensation and Benefits		0	0	0
	2210202 Internet Connections	100,020	105,021	110,272
	2210203 Courier & Postal Services	150,076	157,580	165,459
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,318,910	3,484,856	3,659,098
	2210303 Daily Subsistence Allowance	3,145,513	3,302,788	3,467,928
	2210401 Travel Costs (airlines, bus, railway, etc.)	2,662,142	2,795,249	2,935,012
	2210402 Accommodation	2,835,000	2,976,750	3,125,588
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,300,700	1,365,735	1,434,022
	2210910 Medical Insurance	781,073,265	820,126,928	861,133,275
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,890,810	1,985,351	2,084,618
	2211399 Other Operating Expenses - Oth	1,218,000	1,278,900	1,342,845
	2710302 Employer Social Benefits in kind	38,468,836	40,392,278	42,411,892
	2710102 Gratuity - Civil Servants	851,956	894,554	939,281
	3111009 Purchase of other Office Equipment	1,320,300	1,386,315	1,455,631
Employee Compensation and Benefits	Net Expenditure..... KShs.	839,335,528	881,302,304	925,367,419
Employee Welfare and Wellness		0	0	0
	2210202 Internet Connections	100,020	105,021	110,272
	2210203 Courier & Postal Services	150,076	157,580	165,459
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,318,910	3,484,856	3,659,098
	2210303 Daily Subsistence Allowance	3,995,513	4,195,288	4,405,053
	2210401 Travel Costs (airlines, bus, railway, etc.)	2,662,142	2,795,249	2,935,012
	2210402 Accommodation	2,135,000	2,241,750	2,353,838
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,300,700	1,365,735	1,434,022
	2210999 Insurance Cost-Other (WIBA/GPA)	85,000,000	89,250,000	93,712,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,290,830	1,355,372	1,423,140
	2211329 HIV AIDS Secretariat workplace Policy Development	500,000	525,000	551,250
	2211399 Other Operating Expenses - Oth	728,000	764,400	802,620
	2710102 Gratuity - Civil Servants	851,956	894,554	939,281
	3111009 Purchase of other Office Equipment	1,136,300	1,193,115	1,252,771
Employee Welfare and Wellness	Net Expenditure..... KShs.	103,669,447	108,852,919	114,295,565
5320000000 PUBLIC SERVICE MANAGEMENT	Net Expenditure..... KShs.	1,259,368,993	1,318,539,978	1,380,555,589
VOTE R5321 FOOD, AGRICULTURE AND NATURAL RESOURCES		0	0	0
5321000101 Headquarters		0	0	0
	2110199 Basic Salaries - Permanent - Others	90,846,300	93,571,689	96,378,840
	2110301 House Allowance	36,819,667	37,924,257	39,061,985
	2110304 Overtime - Civil Service	1,442,585	1,485,863	1,530,438
	2110314 Transport Allowance	7,750,920	7,983,448	8,222,951
	2110315 Extreneous Allowance	2,500,000	2,575,000	2,652,250

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2110320 Leave Allowance	2,162,527	2,227,403	2,294,225
	2110322 Risk Allowance	995,327	1,025,187	1,055,942
	2110599 Personal Allowances provided in Kind - Others	564,253	581,181	598,616
	2120103 Employer Contribution to Staff Pensions Scheme	9,659,121	9,948,895	10,247,361
	2210101 Electricity	160,000	168,000	176,400
	221002 Water and sewerage charges	120,000	126,000	132,300
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,000	17,850	18,743
	2210302 Accommodation - Domestic Travel	1,447,040	1,519,392	1,595,362
	2210303 Daily Subsistence Allowance	278,375	292,294	306,908
	2210401 Travel Costs (airlines, bus, railway, etc.)	458,850	481,793	505,882
	2210402 Accommodation	2,097,200	2,202,060	2,312,163
	2210499 Foreign Travel and Subs.- Others	140,000	147,000	154,350
	2210502 Publishing & Printing Services	150,000	157,500	165,375
	2210505 Trade Shows and Exhibitions	265,800	279,090	293,045
	2210603 Rents and Rates - Non-Residential	650,000	682,500	716,625
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	310,590	326,120	342,425
	2210802 Boards, Committees, Conferences and Seminars	341,840	358,932	376,879
	2211016 Purchase of Uniforms and Clothing - Staff	700,000	735,000	771,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	431,177	452,736	475,373
	2211103 Sanitary and Cleaning Materials, Supplies and Services	187,656	197,039	206,891
	2211203 Refined Fuels and Lubricants -- Other	120,000	126,000	132,300
	2211204 Other Fuels (wood, charcoal, cooking gas etc...)	44,000	151,200	158,760
	2211399 Other operating exp- others	3,223,895	3,437,590	3,609,469
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	124,000	130,200	136,710
	2220205 Maintenance of Buildings and Stations -- Non-Residential	10,000	10,500	11,025
	3111005 Purchase of Photocopiers	300,000	157,500	165,375
5321000100 Headquarters	5321 Headquarters	164,618,123	169,794,215	175,137,467
5321000201 Agriculture Department Headquarters		0	0	0
	2210101 Electricity	168,000	176,400	185,220
	2210102 Water and Sewerage Charges	96,000	100,800	105,840
	2210302 Accommodation - Domestic Travel	499,800	524,790	551,030
	2210303 Daily Subsistence Allowance	280,500	294,525	309,251
	2210504 Advertising, Awareness and Publicity Campaigns	22,996	24,146	25,353
	2210505 Trade Shows and Exhibitions	2,785,452	2,924,725	3,070,961
	2210708 Trainer Allowance	12,000	12,600	13,230
	2210710 Accommodation Allowance	470,400	493,920	518,616
	2210799 Training Expenses-Other (Tuition fees)	472,288	495,902	520,698
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	235,093	246,848	259,190
	2210802 Boards, Committees, Conferences and Seminars	89,600	94,080	98,784
	2211004 Fungicides, Insecticides and Sprays	74,364	78,082	81,986
	2211007 Agricultural Materials, Supplies and Small Equipment	295,788	310,577	326,106
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	226,027	237,328	249,195
	2211103 Sanitary and Cleaning Materials, Supplies and Services	186,309	195,624	205,406
	2211201 Refined Fuels and Lubricants for Transport	122,040	128,142	134,549
	2211204 Other Fuels (wood, charcoal, cooking gas etc?)	6,000	6,300	6,615
	2220101 Maintenance Expenses - Motor Vehicles	15,240	16,002	16,802
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	26,400	27,720	29,106
	2220205 Maintenance of Buildings and Stations -- Non-Residential	40,000	42,000	44,100
5321000200 Agriculture Department	Agriculture	6,124,297	6,430,512	6,752,037
5321000301 Livestock Production Department Headquarters		0	0	0
	2210101 Electricity	60,000	63,000	66,150
	2210102 Water and Sewerage Charges	60,000	63,000	66,150
	2210302 Accommodation - Domestic Travel	321,300	337,365	354,233
	2210303 Daily Subsistence Allowance	148,750	156,188	163,997
	2210402 Accommodation	84,000	88,200	92,610
	2210505 Trade Shows and Exhibitions	648,300	680,715	714,751
	2210799 Training Expenses - Other(Budget)	350,000	367,500	385,875

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	169,800	178,290	187,205
	2210802 Boards, Committees, Conferences and Seminars	88,000	92,400	97,020
	2211007 Agricultural Materials, Supplies and Small Equipment	1,958,450	2,056,373	2,159,191
	2211016 Purchase of Uniforms and Clothing - Staff	7,500	7,875	8,269
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	280,520	294,546	309,273
	2211103 Sanitary and Cleaning Materials, Supplies and Services	116,600	122,430	128,552
	2211201 Refined Fuels and Lubricants for Transport	80,000	84,000	88,200
	2211204 Other Fuels (wood, charcoal, cooking gas etc?)	6,000	6,300	6,615
	2211306 membership fees dues for subscription	30,000	31,500	33,075
	2211399 Other Operating Expenses - Other	56,000	58,800	61,740
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	24,000	25,200	26,460
	2220205 Maintenance of Buildings and Stations -- Non-Residential	90,000	94,500	99,225
	3111112 purchase of software	10,000	10,500	11,025
5321000300 Livestock Production Department	Livestock	4,589,220	4,818,681	5,059,615
5321000401 Veterinary Services Department Headquarters		0	0	0
	2210101 Electricity	240,000	252,000	264,600
	2210102 Water and Sewerage Charges	180,000	189,000	198,450
	2210202 Internet Connections	37,941	39,838	41,830
	2210302 Accommodation - Domestic Travel	571,200	599,760	629,748
	2210303 Daily Subsistence Allowance	170,000	178,500	187,425
	2210402- Accommodation	350,000	367,500	385,875
	2210502 Publishing & Printing Services	190,000	199,500	209,475
	2210504 Advertising, Awareness and Publicity Campaigns	50,000	52,500	55,125
	2210505 Trade Shows and Exhibitions	300,000	315,000	330,750
	2210799 Training Expenses	832,000	873,600	917,280
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	53,400	56,070	58,874
	2210802 Boards, Committees, Conferences and Seminars	51,200	53,760	56,448
	2211003 Veterinarian Supplies and Materials	1,534,600	1,611,330	1,691,897
	2211016 Purchase of Uniforms and Clothing - Staff	84,500	88,725	93,161
	2211026 Purchase of Vaccines and Sera	2,226,600	2,337,930	2,454,827
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	27,830	29,222	30,683
	2211103 Sanitary and Cleaning Materials, Supplies and Services	47,900	50,295	52,810
	2211201 Refined Fuels and Lubricants for Transport	64,000	67,200	70,560
	2220101 Maintenance Expenses - Motor Vehicles	72,000	75,600	79,380
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	40,000	42,000	44,100
	2220205 Maintenance of Buildings and Stations -- Non-Residential	167,795	176,185	184,994
5321000400 Veterinary Services Department	Veterinary	7,290,966	7,655,514	8,038,290
5321000501 Fisheries Department Headquarters		0	0	0
	2210101 Electricity	84,000	88,200	92,610
	2210102 Water and Sewerage Charges	84,000	88,200	92,610
	2210302 Accommodation - Domestic Travel	282,030	296,132	310,938
	2210303 Daily Subsistence Allowance	93,500	98,175	103,084
	2210402 Accommodation	159,600	167,580	175,959
	2210505 Trade Shows and Exhibitions	582,658	611,791	642,380
	2210799 Training Expenses - Other (Bud	322,000	338,100	355,005
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	257,860	270,753	284,291
	2210802 Boards, Committees, Conferences and Seminars	48,000	50,400	52,920
	2211007 Agricultural Materials, Supplies and Small Equipment	1,425,570	1,496,849	1,571,691
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	216,550	227,378	238,746
	2211103 Sanitary and Cleaning Materials, Supplies and Services	119,700	125,685	131,969
	2211201 Refined Fuels and Lubricants for Transport	31,800	33,390	35,060
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	6,000	6,300	6,615
	2220101 Maintenance Expenses - Motor Vehicles	40,000	42,000	44,100
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	62,000	65,100	68,355

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5321000500 Fisheries Department	Fisheries	3,815,268	4,006,031	4,206,333
		0	0	0
5321000601 Food Systems Headquarters	2210101 Electricity	117,600	123,480	129,654
	2210102 Water and Sewerage Charges	92,400	97,020	101,871
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,600	14,280	14,994
	2210302 Accommodation - Domestic Travel	625,000	446,250	468,563
	2210303 Daily Subsistence Allowance	179,600	121,380	127,449
	2210499 Foreign Travel and Subs. - Others	893,500	518,175	544,084
	2210504 Advertising, Awareness and Publicity Campaigns	5,000	5,250	5,513
	2210505 Trade Shows and Exhibitions	543,388	1,620,557	1,701,585
	2210703 Production and Printing of Training Materials	4,800	5,040	5,292
	2210799 Training Expenses - Other (Bud	637,584	354,463	372,186
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	126,890	238,235	250,146
	2210802 Boards, Committees, Conferences and Seminars	231,600	243,180	255,339
	2211007 Agricultural Materials, Supplies and Small Equipment	100,000	105,000	110,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	300,914	68,160	71,568
	2211103 Sanitary and Cleaning Materials, Supplies and Services	44,770	47,009	49,359
	2211203 Refined Fuels and Lubricants -- Other	128,000	239,400	251,370
	2211204 Other Fuels (wood, charcoal, cooking gas etc?)	11,800	12,390	13,010
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	94,740	99,477	104,451
5321000600 Food Systems	Food System & Sector Programme	4,151,186	4,358,745	4,576,683
5321000701 Forestry Department Headquarters		0	0	0
	2210101 Electricity	50,000	52,500	55,125
	2210102 Water and Sewerage Charges	40,000	42,000	44,100
	2210302 Accommodation - Domestic Travel	142,800	149,940	157,437
	2210303 Daily Subsistence Allowance	51,000	53,550	56,228
	2210505 Trade Shows and Exhibitions	160,900	168,945	177,392
	2210799 Training Expenses - Other (Bud	300,000	315,000	330,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	162,250	170,363	178,881
	2211004 Fungicides, Insecticides and Sprays	9,000	9,450	9,923
	2211007 Agricultural Materials, Supplies and Small Equipment	154,294	162,009	170,109
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	270,440	283,962	298,160
	2211103 Sanitary and Cleaning Materials, Supplies and Services	46,157	48,465	50,888
	2211201 Refined Fuels and Lubricants for Transport	18,000	18,900	19,845
	2211204 Other Fuels (wood, charcoal, cooking gas etc?)	12,000	12,600	13,230
	2220101 Maintenance Expenses - Motor Vehicles	16,000	16,800	17,640
	3111305 Purchase of tree seeds and seedlings	6,427,240	6,748,602	7,086,032
5321000700 Forestry Department	Forestry Headquarters	7,860,081	8,253,085	8,665,739
5321000801 Agricultural Development Support Project Headquarters	Headquarters			
5321000800				
	2210202 -Internet Connections	26,806	28,146	29,554
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,262	18,125	19,031
	2210302 Accommodation - Domestic Travel	304,787	320,026	336,028
	2210399 Domestic Travel and Subs. - Others	1,416,129		
	2210303 Daily Subsistence Allowance	58,818	61,759	64,847
	2210504 Advertising, Awareness and Publicity Campaigns	69,859	73,352	77,020
	2210701 Travel Allowance	62,954	66,102	69,407
	2210704 Hire of Training Facilities and Equipment	60,923	63,969	67,168
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	71,971		
	2210802 Boards, Committees, Conferences and Seminars	1,200,000		
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	100,175	19,084	20,038
	2211103 Sanitary and Cleaning Materials, Supplies and Services	50,434	16,206	17,016
	2211201 Refined Fuels and Lubricants for Transport	60,234	102,096	107,200
	2211399 Other operating exp- others	561,207	3,338,564	3,505,492
5321000800 Agricultural Development Support Project	ASDSP 11/ Kenya Agricultural Business Development Project (KABDP)	4,061,559	4,107,429	4,312,800
		0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5321000900 National Agriculture Value Chain development project (NAVCDP)	2210202 -Internet Connections	50,000	52,500	55,125
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	255,000	267,750	281,138
	2210302 Accommodation - Domestic Travel	680,000	714,000	749,700
	2210303 Daily Subsistence Allowance	85,000	89,250	93,713
	2210504 Advertising, Awareness and Publicity Campaigns	156,000	163,800	171,990
	2210701 Travel Allowance	215,000	225,750	237,038
	2210704 Hire of Training Facilities and Equipment	60,923	63,969	67,168
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	150,000	157,500	165,375
	2210802 Boards, Committees, Conferences and Seminars	162,400	170,520	179,046
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	300,175	315,184	330,943
	2211103 Sanitary and Cleaning Materials, Supplies and Services	30,434	31,956	33,553
	2211201 Refined Fuels and Lubricants for Transport	100,234	105,246	110,508
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	2,754,834	2,892,576	3,037,204
	National Agriculture Value Chain development project (NAVCDP)	Net Expenditure..... KShs.	5,000,000	5,250,000	5,512,500
5321000000 AGRICULTURE, LIVESTOCK, FISHERIES AND FORESTRY	Net Expenditure..... KShs.	207,510,700	214,674,213	222,261,465
5323000101 Headquarters		0	0	0
	2110301-Basic Salaries - Permanent - Others	1,423,824,835	1,466,539,580	1,510,535,767
	2110304-House Allowance	363,421,710	374,324,361	385,554,092
	2110304-Overtime - Civil Service	2,051,260	2,112,798	2,176,182
	2110314-Transport Allowance	194,043,200	199,864,496	205,860,431
	2110315-Extreneous Allowance	4,118,110	4,241,653	4,368,903
	2110320-Leave Allowance	41,506,870	42,752,076	44,034,638
	2110322-Risk Allowance	42,460	43,734	45,046
	2110599-Personal Allowances provided in Kind - Others	1,819,780	1,874,373	1,930,605
	2120103-Employer Contribution to Staff Pensions Scheme	156,970,411	161,679,523	166,529,909
	2210301-Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,800,000	7,140,000	7,497,000
	2210302-Accommodation - Domestic Travel	14,113,097	14,975,960	15,724,758
	2210303-Daily Subsistence Allowance	8,300,000	8,715,000	9,150,750
	2210401-Travel Costs (airlines, bus, railway, etc.)	9,400,000	9,870,000	10,363,500
	2210403 Daily Subsistence Allowance	9,800,000	10,290,000	10,804,500
	2210502-Publishing & Printing Services	500,000	525,000	551,250
	2210503-Subscriptions to Newspapers, Magazines and Periodicals	100,000	105,000	110,250
	2210504-Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210799-Training Expenses - Other (Bud	5,000,000	5,250,000	5,512,500
	2210801-Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,000	2,625,000	2,756,250
	2210802-Boards, Committees, Conferences and Seminars	4,800,000	5,040,000	5,292,000
	2211016-Purchase of Uniforms and Clothing - Staff	30,000,000	31,500,000	33,075,000
	2211103-Sanitary and Cleaning Materials, Supplies and Services	5,000,000	5,250,000	5,512,500
	2211199-Office and General Supplies -	8,000,000	8,400,000	8,820,000
	2211399 Other Operating Expenses - Oth	114,700,000	120,435,000	126,456,750
	2710102-Gratuity - Civil Servants	400,000	420,000	441,000
5323000100 Headquarters	Net Expenditure..... KShs.	2,407,711,733	2,484,498,555	2,563,654,831
5323000201 Parks & Open Spaces Section Headquarters				
	2211031-Specialised Materials - Other	15,150,000	15,907,500	16,702,875
	2211103-Sanitary and Cleaning Materials, Supplies and Services	765,000	803,250	843,413
	2211202-Refined Fuels and Lubricants for Production	1,275,000	1,338,750	1,405,688
	2211399-Other Operating Expenses - Oth	1,388,545	1,457,973	1,530,871
	3111305-Purchase of tree seeds and seedlings	7,650,000	8,032,500	8,434,125
5323000200 Parks & Open Spaces Section	Net Expenditure..... KShs.	26,228,545	27,539,973	28,916,971
5323000301 Solid Waste Management Section Headquarters				
		0	0	0
	2211016 Purchase of Uniform and Clothing-Staff	60,000,000	63,000,000	66,150,000
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	55,000,000	57,750,000	60,637,500
	2211029 Purchase of Safety Gear	45,000,000	47,250,000	49,612,500
	2211201 Refined fuels and lubricants- other	200,000,000	210,000,000	220,500,000
	2220101Maintenance Expenses - Motor Vehicles	40,000,000	42,000,000	44,100,000
5323000300 Solid Waste Management Section	Net Expenditure..... KShs.	400,000,000	420,000,000	441,000,000

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5323000401 Enviromental Monitoring Compliance & Enforcement Headquarters		0	0	0
	2210502-Publishing & Printing Services	1,218,463	1,279,386	1,343,355
	2211031-Specialised Materials - Other	1,875,000	1,968,750	2,067,188
	2211399-Other Operating Expenses - Oth	5,950,000	6,247,500	6,559,875
5323000400 Enviromental Monitoring Compliance & Enforcement	Net Expenditure..... KShs.	9,043,463	9,495,636	9,970,418
5323000801 Climate change and air quality	2210301Travel Costs (airlines, bus, railway, mileage allowances, etc.)	850,000	892,500	937,125
	2210302Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
	2210303Daily Subsistence Allowance	1,700,000	1,785,000	1,874,250
	2210802-Boards, Committees, Conferences and Seminars	3,200,000	3,360,000	3,528,000
	2211031-Specialised Materials - Other	13,500,000	14,175,000	14,883,750
	2211399-Other Operating Expenses - Oth	7,000,000	7,350,000	7,717,500
5323000800 Climate change and air quality	Net Expenditure..... KShs.	27,950,000	29,347,500	30,814,875
Water,Energy,& Natural Resources Headquarters	2110201 Contractual Employees	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,018,163	1,069,071	1,122,525
	2210303 Daily Subsistence Allowance	1,737,661	1,824,544	1,915,771
	2210403 Daily Subsistence Allowance	1,505,093	1,580,348	1,659,365
	2210504 Advertising, Awareness and Publicity Campaigns	1,800,073	1,890,076	1,984,580
	2210799 Training Expenses - Other (Bud	802,912	843,058	885,210
	2210802 Boards, Committees, Conferences and Seminars	1,200,000	1,260,000	1,323,000
	2211031 Specialised Materials - Other	1,333,023	1,399,674	1,469,658
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,025,067	2,126,320	2,232,636
	2211199 Office and General Supplies -	2,025,000	2,126,250	2,232,563
2211399 Other Operating Expenses - Oth	100,840,000	105,882,000	111,176,100	
Water,Energy,& Natural Resources Headquarters	Net Expenditure..... KShs.	114,286,991	120,001,341	126,001,408
5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	Net Expenditure..... KShs.	2,985,220,732	3,090,883,004	3,200,358,503
5325000000 WARD DEVELOPMENT PROGRAMMES 5325000201 Ward Development Programmes Headquarters		0	0	0
		0	0	0
	2110304 Overtime - Civil Service	500,000	515,000	530,450
	2110315 Extreaneous Allowance	1,800,000	1,854,000	1,909,620
	2210201Telephone, Telex and Mobile services	1,000,000	1,050,000	1,102,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,251,640	3,414,222	3,584,933
	2210302Accommodation - Domestic Travel	5,600,000	5,880,000	6,174,000
	2210303 Daily Subsistence Allowance	3,859,357	4,052,325	4,254,941
	2210502 Publishing and Printing Services	1,393,560	1,463,238	1,536,400
	2210504 Advertising, Awareness and Publicity Campaigns	4,500,000	4,725,000	4,961,250
	2210710 Accommodation - Domestic Travel	1,548,400	1,625,820	1,707,111
	2210799- Training Expenses - Other (Bud	5,700,000	5,985,000	6,284,250
	2210802 Boards, Committees, Conferences and Seminars	4,500,000	4,725,000	4,961,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,500,000	3,675,000	3,858,750
	2211102 Supplies and Accessories for Computers and Printers	1,800,000	1,890,000	1,984,500
	2211310 Contracted Professional Services	2,306,000	2,421,300	2,542,365
	2211399 Other Operating Expenses - Oth	4,037,081	4,238,935	4,450,882
	5325000200 Ward Development Programmes	Net Expenditure..... KShs.	45,296,038	47,514,840	49,843,202
5325000000 WARD DEVELOPMENT PROGRAMMES	Net Expenditure..... KShs.	45,296,038	47,514,840	49,843,202
5326 Nairobi City - Emergency Fund 5326000101 Emergency Fund Headquarters		0	0	0
		0	0	0
	2810205 Emergency Fund	200,000,000	210,000,000	220,500,000
5326000100 Emergency Fund	Net Expenditure..... KShs.	200,000,000	210,000,000	220,500,000
5326000000 EMERGENCY FUND	Net Expenditure..... KShs.	200,000,000	210,000,000	220,500,000

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5327000201 Liquor Board and Sub-Committees Headquarters		0	0	0
	2210101 Electricity	600,000	630,000	661,500
	2210102 Water and sewerage charges	300,000	315,000	330,750
	2210202 Internet Connections	3,000,000	3,150,000	3,307,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,750,000	13,387,500	14,056,875
	2210302 Accommodation - Domestic Travel	12,750,000	13,387,500	14,056,875
	2210303 Daily Subsistence Allowance	17,000,000	17,850,000	18,742,500
	2210309 Field Allowance	3,825,000	4,016,250	4,217,063
	2210401 Travel Costs (airlines, bus, railway, etc.)	7,700,000	8,085,000	8,489,250
	2210402 Accommodation	8,400,000	8,820,000	9,261,000
	2210403 Daily Subsistence Allowance	8,400,000	8,820,000	9,261,000
	2210504 Advertising, Awareness and Publicity Campaigns	40,000,000	42,000,000	44,100,000
	2210505 Trade Shows and Exhibitions	9,000,000	9,450,000	9,922,500
	2210599 Printing, Advertising - Other	8,000,000	8,400,000	8,820,000
	2210603 Rents and Rates - Non-Residential	8,000,000	8,400,000	8,820,000
	2210799 Training Expenses - Other (Bud	9,000,000	9,450,000	9,922,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,000,000	10,500,000	11,025,000
	2210802 Boards, Committees, Conferences and Seminars	9,600,000	10,080,000	10,584,000
	2210809 Board Allowance	16,000,000	16,800,000	17,640,000
	2211009 Education and Library Supplies	1,000,000	1,050,000	1,102,500
	2211016 Purchase of Uniforms and Clothing - Staff	2,000,000	2,100,000	2,205,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	8,000,000	8,400,000	8,820,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,000,000	2,100,000	2,205,000
	2211299 Fuel Oil and Lubricants - Othe	5,000,000	5,250,000	5,512,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	105,000	110,250
	2211399 Other Operating Expenses - Oth	10,500,000	11,025,000	11,576,250
	2220205 Maintenance of Buildings and Stations -- Non-Residential	2,000,000	2,100,000	2,205,000
	2220299 Routine Maintenance - Other As	3,000,000	3,150,000	3,307,500
	3111004 Purchase of Exchanges and other Communications Equipment	1,000,000	1,050,000	1,102,500
5327000200 Liquor Board and Sub-Committees	Net Expenditure..... KShs.	218,925,000	229,871,250	241,364,813
5327000000 LIQOUR LICENSING BOARD	Net Expenditure..... KShs.	218,925,000	229,871,250	241,364,813
5329000101 Office Of County Secretary Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	133,470,210	137,474,316	141,598,546
	2110301 House Allowance	41,599,865	42,847,861	44,133,296
	2110304 Overtime - Civil Service	10,872,695	11,198,876	11,534,842
	2110314 Transport Allowance	13,732,026	14,143,987	14,568,306
	2110315Extreneous Allowance	9,033,051	9,304,042	9,583,164
	2110318 Non Practising Allowance	48,906	50,373	51,884
	2110320Leave Allowance	3,644,926	3,754,273	3,866,902
	2110322 Risk Allowance	19,562	20,149	20,753
	2110399 Personal Allowances paid - Oth	1,202,499	1,238,574	1,275,731
	2120102 Employer Contributions to Local Government Security Fund	17,932,079	18,470,041	19,024,142
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.	2,626,504	2,757,829	2,895,721
	2210302Accommodation - Domestic Travel	4,501,213	4,726,274	4,962,588
	2210399 Domestic Travel and Subs. - Others	2,495,793	2,620,583	2,751,612
	2210603 Rents and Rates - Non-Residential	55,332,000	58,098,600	61,003,530
	2210799 Training Expenses - Other (Bud	3,020,005	3,171,005	3,329,556
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,060,630	3,213,662	3,374,345
	Otheroperating expenses	7,501,000	7,876,050	8,269,853
	2210802 Boards, Committees, Conferences and Seminars	3,823,164	4,014,322	4,215,038
	2211016 Purchase of Uniforms and Clothing - Staff	1,389,478	1,458,952	1,531,899
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,138,055	4,344,958	4,562,206
	2211103 Sanitary and Cleaning Materials, Supplies and Services	4,030,082	4,231,586	4,443,165
5329000100 Office Of County Secretary Headquarters	Net Expenditure..... KShs.	323,473,742	335,016,313	346,997,079
Records Management		0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	376,472	395,295	415,060
	2210302 Accommodation - Domestic Travel	1,038,236	1,090,148	1,144,655
	2210303 Daily Subsistence Allowance	1,038,236	1,090,148	1,144,655
	2210399 Domestic Travel and Subs. - Others	188,236	197,648	207,530
	2210799 Training Expenses - Other (Bud	386,848	406,190	426,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,265,745	1,329,032	1,395,484
	2211322 Binding of Records	332,181	348,790	366,230
5329000200 Records Management	Net Expenditure..... KShs.	4,625,954	4,857,251	5,100,114
5329000301 Research Policy & Development		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,076	462,079	485,183
	2210302 Accommodation - Domestic Travel	352,060	369,663	388,146
	2210303 Daily Subsistence Allowance	440,076	462,079	485,183
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	358,945	376,892	395,737
	3111403 Research	23,858,159	25,051,067	26,303,620
5329000300 Research Policy & Development	Net Expenditure..... KShs.	25,449,315	26,721,781	28,057,870
5329000401 County Executive		0	0	0
	2110101 Basic Salaries - Civil Service	138,907,051	143,074,262	147,366,490
	2110301 House Allowance	42,660,844	43,940,670	45,258,890
	2110304 Overtime - Civil Service	615,356	633,817	652,831
	2110314 Transport Allowance	7,984,454	8,223,988	8,470,707
	2110315 Extraneous Allowance	886,112	912,695	940,076
	2110320 Leave Allowance	827,440	852,263	877,831
	2110399 Personal Allowances paid - Oth	2,033,627	2,094,636	2,157,475
	2120103 Employer Contribution to Staff Pensions Scheme	5,484,932	5,649,480	5,818,964
	2210310 Field Operational Allowance	99,553	104,531	109,757
	2210805 National Celebrations	280,375	294,394	309,113
5329000400 County Executive	Net Expenditure..... KShs.	199,779,744	205,780,735	211,962,135
CEC Secretariat		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,038,550	1,090,478	1,145,001
	2210302 Accommodation - Domestic Travel	527,848	554,240	581,952
	2210303 Daily Subsistence Allowance	629,849	661,341	694,409
	2210502 Publishing & Printing Services	560,822	588,863	618,306
	2210802 Boards, Committees, Conferences and Seminars	1,320,616	1,386,647	1,455,979
	2210899 Hospitality Supplies - other (	294,431	309,153	324,610
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	280,411	294,432	309,153
	2211399 other operating expenses	15,000,000	15,750,000	16,537,500
CEC Secretariat	Net Expenditure..... KShs.	19,652,527	20,635,153	21,666,911
5329000501 Reforms and Performance Contracting		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,200,628	4,410,659	4,631,192
	2210303 Daily Subsistence Allowance	4,138,753	4,345,690	4,562,975
	2210402 Accommodation	237,796	249,686	262,170
	2210799 Training Expenses - Other (Bud	1,097,868	1,152,761	1,210,399
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	485,298	509,563	535,041
5329000500 Reforms and Performance Contracting	Net Expenditure..... KShs.	10,160,343	10,668,360	11,201,778
5329000601 Monitoring & Evaluation		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	643,889	676,083	709,887
	2210303 Daily Subsistence Allowance	799,662	839,645	881,628
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	919,135	965,092	1,013,346
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	910,141	955,648	1,003,430
	2211399 Other Operating Expenses - Oth	6,200,711	6,510,747	6,836,284
5329000600 Monitoring & Evaluation	Net Expenditure..... KShs.	9,473,538	9,947,215	10,444,576
		592,615,162	613,626,808	635,430,462
5329000701 Executive Management Office		0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,402,500	1,472,625	1,546,256
	2210303 Daily Subsistence Allowance	6,024,375	6,325,594	6,641,873
	2210401 Foreign Travels	4,163,251	4,371,413	4,589,984
	2210403 Daily Subsistence Allowance	8,565,375	8,993,644	9,443,326
	2210799 Training Expenses - Other (Bud	2,824,896	2,966,141	3,114,448
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,914,894	11,460,639	12,033,671
	2210802 Boards, Committees, Conferences and Seminars	4,949,684	5,197,168	5,457,027
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,798,224	3,988,135	4,187,542
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	735,750	772,538	811,164
	2211399 Other Operating Expenses - Oth	20,211,250	21,221,813	22,282,903
5329000700 Executive Management Office	Net Expenditure..... KShs.	63,590,199	66,769,709	70,108,194
5329000801 Executive Communication		0	0	0
	2210504 Advertising, Awareness and Publicity Campaigns	10,000,000	10,500,000	11,025,000
	2210303 Daily Subsistence Allowance	7,500,000	7,875,000	8,268,750
	2210401 Travel Costs (airlines, bus, railway, etc.)	2,100,000	2,205,000	2,315,250
	2210403 Daily Subsistence Allowance	3,150,000	3,307,500	3,472,875
	Advertising and Publicity	50,000,000	52,500,000	55,125,000
	2210802 Boards, Committees, Conferences and Seminars	5,600,000	5,880,000	6,174,000
	2211399 Other operating expenses	15,600,000	16,380,000	17,199,000
5329000800 Executive Communication	Net Expenditure..... KShs.	93,950,000	98,647,500	103,579,875
5329000901 Inter Governmental Relations Headquarters		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	425,000	446,250	468,563
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	Foreign TRAVEL	15,000,000	15,750,000	16,537,500
	2210799 Training Expenses - Other (Bud	900,000	945,000	992,250
	DEVCON & COG Subscriptions	15,000,000	15,750,000	16,537,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,375,000	1,443,750	1,515,938
	2210802 Boards, Committees, Conferences and Seminars	1,620,000	1,701,000	1,786,050
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	750,000	787,500	826,875
	2211399 Other Operating Expenses - Oth	1,575,000	1,653,750	1,736,438
5329000900 Inter Governmental Relations Headquarters	Net Expenditure..... KShs.	37,645,000	39,527,250	41,503,613
5329001001 Donor Coordination and Stakeholders Engagement		0	0	0
	2210303 Daily Subsistence Allowance	11,800,000	12,390,000	13,009,500
	2210401 Travel Costs (airlines, bus, railway, etc.)	7,800,000	8,190,000	8,599,500
	2210403 Daily Subsistence Allowance	10,040,000	10,542,000	11,069,100
	2210799 Training Expenses - Other (Bud	7,250,000	7,612,500	7,993,125
	2210802 Boards, Committees, Conferences and Seminars	8,560,000	8,988,000	9,437,400
	2210101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,575,000	1,968,750	2,067,188
	2211103 Sanitary and Cleaning Materials, Supplies and Services	150,000	157,500	165,375
	2211322 Binding of Records	100,000	105,000	110,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	300,000	300,000
5329001000 Donor Coordination and Stakeholders Engagement	Net Expenditure..... KShs.	47,575,000	50,253,750	52,751,438
5329001101 Boroughs, Sub County Administration		0	0	0
	2110101 Basic Salaries - Civil Service	267,236,393	275,253,484	283,511,089
	2110301 House Allowance	104,230,471	107,357,385	110,578,107
	2110304 Overtime - Civil Service	1,747,069	1,799,481	1,853,465
	2110314 Transport Allowance	21,584,248	22,231,775	22,898,729
	2110315 Extraneous Allowance	780,947	804,376	828,507
	2110320 Leave Allowance	14,457,051	14,890,763	15,337,485
	2110399 Personal Allowances paid - Oth	43,215,673	44,512,143	45,847,507
	2120103 Employer Contribution to Staff Pensions Scheme	63,336,454	65,236,548	67,193,644

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,232,500	1,294,125	1,358,831
	2210301 Accommodation - Domestic Travel	1,232,500	1,294,125	1,358,831
	2210303 Daily Subsistence Allowance	1,232,500	1,294,125	1,358,831
	2210399 Domestic Travel and Subs. - Others	1,232,500	1,294,125	1,358,831
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,015,000	1,065,750	1,119,038
	2210402 Accommodation	1,015,000	1,065,750	1,119,038
	2210403 Daily Subsistence Allowance	1,015,000	1,065,750	1,119,038
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210799 Tuition Fees Allowance	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,200,000	1,260,000	1,323,000
	2210899 Hospitality Supplies - other (	2,000,000	2,100,000	2,205,000
	2211016 Purchase of Uniforms and Clothing - Staff	300,000	315,000	330,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,897,881	4,092,775	4,297,414
	2211103 Sanitary and Cleaning Materials, Supplies and Services	4,000,000	4,200,000	4,410,000
	2710102 Gratuity - Civil Servants	300,000	315,000	330,750
	3111009 Purchase of other Office Equipment	3,792,119	3,981,725	4,180,811
5329001100 Boroughs, Sub County Administration	Net Expenditure..... KShs.	541,553,306	558,299,205	575,572,446
5329002201 KSDP II		0	0	0
	2640499 Other Current Transfers - Othe	35,700,000	37,485,000	39,359,250
5329002200 KSDP II	Net Expenditure..... KShs.	35,700,000	37,485,000	39,359,250
5329001301 Security and Compliance Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	1,150,565,200	1,185,082,156	1,220,634,621
	2110301 House Allowance	368,111,233	379,154,570	390,529,207
	2110304 Overtime - Civil Service	405,876,991	418,053,301	430,594,900
	2110314 Transport Allowance	120,717,838	124,339,373	128,069,554
	2110315 Extreneous Allowance	10,000,000	10,300,000	10,609,000
	2110320 Leave Allowance	63,214,359	65,110,790	67,064,113
	2110322 Risk Allowance	15,603,380	16,071,481	16,553,626
	2110399 Personal Allowances paid - Oth	20,000,000	20,600,000	21,218,000
	2120103 Employer Contribution to Staff Pensions Scheme	251,568,171	259,115,216	266,888,673
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,395,000	1,464,750	1,537,988
	2210206 Licencing fees for Communication	320,000	336,000	352,800
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,000,000	4,200,000	4,410,000
	2210303 Daily Subsistence Allowance	3,600,000	3,780,000	3,969,000
	2210310 Field Operational Allowance	3,500,000	3,675,000	3,858,750
	2210399 Domestic Travel and Subs. - Others	2,600,000	2,730,000	2,866,500
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	348,000	365,400	383,670
	2210799 Training Expenses - Other (Bud	10,000,000	10,500,000	11,025,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,500,000	5,775,000	6,063,750
	2210504 Advertising, Awareness and publicity compaign	2,000,000	2,100,000	2,205,000
	2211016 Purchase of Uniforms and Clothing - Staff	31,000,000	32,550,000	34,177,500
	2211031 Specialised Materials - Other	1,722,000	1,808,100	1,898,505
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,000,000	4,200,000	4,410,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	3,500,000	3,675,000	3,858,750
	3111001 Purchase of office Equipments	3,500,000	3,675,000	3,858,750
	3111002 Purchase of Computers, Printers and Other IT Equipments	3,500,000	3,675,000	3,858,750
	2220101 Maintenance Expenses - Motor Vehicles	5,000,000	5,250,000	5,512,500
	2710102 Gratuity - Civil Servants	2,000,000	2,100,000	2,205,000
5329001300 Security and Compliance Headquarters	Net Expenditure..... KShs.	2,493,142,172	2,569,686,137	2,648,613,906
5329001601 Investigation Department		0	0	0
	2110101 Basic Salaries - Civil Service	22,927,666	23,615,496	24,323,961
	2110301 House Allowance	7,823,183	8,057,878	8,299,615
	2110304 Overtime - Civil Service	10,000,000	10,300,000	10,609,000
	2110314 Transport Allowance	1,803,060	1,857,152	1,912,866
	2110315 Extreneous Allowance	2,500,000	2,575,000	2,652,250
	2110320 Leave Allowance	1,262,055	1,299,917	1,338,914
	2110322 Risk Allowance	215,460	221,924	228,582
	2110399 Personal Allowances paid - Oth	10,000,000	10,300,000	10,609,000
	2120103 Employer Contribution to Staff Pensions Scheme	5,508,060	5,673,302	5,843,501

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			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	820,000	861,000	904,050
	2210303 Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
	2210310 Field Operational Allowance	1,200,000	1,260,000	1,323,000
	2210399 Domestic Travel and Subs. - Others	3,100,000	3,255,000	3,417,750
	2210402 Accommodation	1,100,000	1,155,000	1,212,750
	2210799 Training Expenses - Other (Bud	1,862,000	1,955,100	2,052,855
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,500,000	4,725,000	4,961,250
	2211312 Confidential Expenditures	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and Other IT Equipments	2,200,000	2,310,000	2,425,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,300,000	1,365,000	1,433,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,500,000	2,625,000	2,756,250
	2220202 Maintenance of Office Furniture and Equipment	600,000	630,000	661,500
	2710102 Gratuity - Civil Servants	580,000	609,000	639,450
5329001600 Investigation Department	Net Expenditure..... KShs.	84,001,484	86,960,769	90,030,794
5329001701 Disaster Mgt & Coordination Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	152,162,754	156,727,637	161,429,466
	2110301 House Allowance	49,324,809	50,804,553	52,328,689
	2110304 Overtime - Civil Service	9,825,491	10,120,256	10,423,863
	2110314 Transport Allowance	22,694,890	23,375,736	24,077,008
	2110315 Extremeous Allowance	5,571,296	5,738,435	5,910,588
	2110320 Leave Allowance	5,794,543	5,968,379	6,147,430
	2110322 Risk Allowance	825,573	850,340	875,850
	2110399 Personal Allowances paid - Oth	1,187,468	1,223,092	1,259,785
	2120103 Employer Contribution to Staff Pensions Scheme	45,034,818	46,385,863	47,777,439
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,250,000	2,362,500	2,480,625
	2210302 Accommodation - Domestic Travel	1,529,685	1,606,169	1,686,477
	2210303 Daily Subsistence Allowance	2,926,909	3,073,255	3,226,918
	2210799 Training Expenses - Other (Bud	2,083,539	2,187,716	2,297,102
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,600,000	2,730,000	2,866,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,600,000	2,730,000	2,866,500
	3111001 Purchase of Office Furniture and Fittings	3,500,000	3,675,000	3,858,750
5329001700 Disaster Mgt & Coordination Headquarters	Net Expenditure..... KShs.	309,911,774	319,558,930	329,512,990
5329001801 Fire fighting and Rescue		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,338,750	1,405,688	1,475,972
	2210302 Accommodation - Domestic Travel	1,338,750	1,405,688	1,475,972
	2210303 Daily Subsistence Allowance	2,499,000	2,623,950	2,755,148
	2210399 Domestic Travel and Subs. - Others	2,231,250	2,342,813	2,459,953
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,872,500	1,966,125	2,064,431
	2210402 Accommodation	1,505,000	1,580,250	1,659,263
	2210799 Training Expenses - Other (Bud	2,100,000	2,205,000	2,315,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,575,000	1,653,750	1,736,438
	2210802 Boards, Committees, Conferences and Seminars	1,260,000	1,323,000	1,389,150
	2211005 Chemicals and Industrial Gases	2,150,000	2,257,500	2,370,375
	2211016 Purchase of Uniforms and Clothing - Staff	13,000,000	13,650,000	14,332,500
	2211029 Purchase of Safety Gear	30,040,000	31,542,000	33,119,100
	2211399 Other Operating Expenses - Oth	2,135,000	2,241,750	2,353,838
	2220101 Maintenance Expenses - Motor Vehicles	3,000,000	3,150,000	3,307,500
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	3,000,000	3,150,000	3,307,500
	2710102 Gratuity - Civil Servants	720,000	756,000	793,800
	3111106 Purchase of Fire fighting Vehicles and Equipment	4,000,000	4,200,000	4,410,000
5329001800 Fire fighting and Rescue	Net Expenditure..... KShs.	73,765,250	77,453,513	81,326,188
5329001901 Ambulance Services		0	0	0
	2210303 Daily Subsistence Allowance	1,275,000	1,338,750	1,405,688
	2211001 Medical Drugs	3,740,300	3,927,315	4,123,681
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	2,229,580	2,341,059	2,458,112
5329001900 Ambulance Services	Net Expenditure..... KShs.	7,244,880	7,607,124	7,987,480

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			FY 2027/2028	FY 2028/2029
5329002001 Disaster Risk Reduction		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,282,059	2,396,162	2,515,970
	2210302 Accommodation - Domestic Travel	3,445,087	3,617,341	3,798,209
	2210303 Daily Subsistence Allowance	1,958,767	2,056,705	2,159,540
	2210504 Advertising, Awareness and Publicity Campaigns	12,497,629	13,122,510	13,778,636
	2210799- Training Expenses - Other (Bud	2,073,988	2,177,688	2,286,572
	2211016 Purchase of Uniforms and Clothing - Staff	1,000,000	1,050,000	1,102,500
	3111002 Purchase of Computers, Printers and other IT Equipment	2,152,216	2,259,827	2,372,818
3111009 Purchase of other Office Equipment	1,000,000	1,050,000	1,102,500	
5329002000 Disaster Risk Reduction	Net Expenditure..... KShs.	26,409,746	27,730,234	29,116,745
Training Innovation and Development		0	0	0
	2210504 Advertising, Awareness and Publicity Campaigns	2,700,000	2,835,000	2,976,750
	2211399 Other Operating Expenses - Oth	1,735,000	1,821,750	1,912,838
Training Innovation and Development	Net Expenditure..... KShs.	4,435,000	4,656,750	4,889,588
5329002101 Audit		0	0	0
	2110101 Basic Salaries - Civil Service	21,450,792	22,094,316	22,757,145
	2110301 House Allowance	6,919,497	7,127,082	7,340,894
	2110302 Overtime - Civil Service	780,000	803,400	827,502
	2110314 Transport Allowance	1,414,582	1,457,019	1,500,730
	2110315 Extraneous Allowance	5,992,000	6,171,760	6,356,913
	2110318 Non-Practicing Allowance	360,000	370,800	381,924
	2110320 Leave Allowance	802,226	826,293	851,082
	2110399 Personal Allowances paid - Oth	105,000	108,150	111,395
	2120103 Employer Contribution to Staff Pensions Scheme	5,447,859	5,611,295	5,779,634
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,125,000	2,231,250	2,342,813
	2210303 Daily Subsistence Allowance	2,125,000	2,231,250	2,342,813
	2210401 Foreign Travels	1,575,000	1,653,750	1,736,438
	2210502 Publishing and Printing Services	1,120,296	1,176,311	1,235,126
	2210503 Subscriptions to Newspapers, Magazines and Periodicals	750,000	787,500	826,875
	2210710 Accommodation Allowance	2,125,000	2,231,250	2,342,813
	2210711 Tuition Fees	750,000	787,500	826,875
	2210799 Training Expenses - Other (Bud	3,500,000	3,675,000	3,858,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,125,000	1,181,250	1,240,313
	2210802 Boards, Committees, Conferences and Seminars	3,600,000	3,780,000	3,969,000
2211101 General Office Supplies (papers, pencils, forms, small office equipment	742,204	779,314	818,280	
2211399 Other Operating Expenses - Oth	754,250	791,963	831,561	
5329002100 Audit	Net Expenditure..... KShs.	63,563,706	65,876,452	68,278,872
Audit Committee		0	0	0
	2210802 Boards, Committees, Conferences and Seminars	4,000,000	4,200,000	4,410,000
	2210799 Training Expenses - Other (Bud	1,800,000	1,890,000	1,984,500
	2210710 Accommodation Allowance	1,000,000	1,050,000	1,102,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	850,000	892,500	937,125
Audit Committee	Net Expenditure..... KShs.	7,650,000	8,032,500	8,434,125
5329000000; BOROUGH AND PUBLIC ADMINISTRATION	Net Expenditure..... KShs.	4,482,752,679	4,632,171,629	4,786,495,966
5330000000 COUNTY ATTORNEY 5330000101 Legal Affairs		0	0	0
		0	0	0
	2110101 Basic Salaries - Civil Service	67,631,320	69,660,260	71,750,067
	2110301 House Allowance	29,065,073	29,937,025	30,835,136
	2110303 Acting Allowance	122,305	125,974	129,753
	2110304 Overtime - Civil Service	1,019,264	1,049,842	1,081,337
	2110308 Medical Allowance	213,008	219,398	225,980
	2110314 Transport Allowance	9,921,978	10,219,637	10,526,226
	2110315 Extraneous Allowance	16,090,689	16,573,410	17,070,612
	2110318 Non Practising Allowance	28,200,765	29,046,788	29,918,192
	2110320 Leave Allowance	3,944,032	4,062,353	4,184,224
	2110322 Risk Allowance	42,601	43,879	45,195
	2110335 Emergency Call Allowance	106,502	109,697	112,988
	2110399 Personal Allowances paid - Oth	124,255	127,983	131,822
	2120103 Employer Contribution to Staff Pensions Scheme	14,429,686	14,862,577	15,308,454

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,205,000
	2210303 Daily Subsistence Allowance	12,000,000	12,600,000	13,230,000
	2210310 Field Operational Allowance	375,000	393,750	413,438
	2210399 Domestic Travel and Subs. - Others	3,517,000	3,692,850	3,877,493
	2210502 Publishing & Printing Services	375,000	393,750	413,438
	2210710 Accommodation Allowance	2,250,000	2,362,500	2,480,625
	2210799 Training Expenses - Other (Bud	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	5,000,000	5,250,000	5,512,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	9,000,000	9,450,000	9,922,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	2,500,000	2,625,000	2,756,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,500,000	1,575,000	1,653,750
	2211308 Legal Dues/fees, Arbitration and Compensation Payments	181,289,200	190,353,660	199,871,343
	2420499 Other Creditors - Other (Budge	25,000,000	26,250,000	27,562,500
	3111002 Purchase of Computers and other IT equipments	15,000,000	15,750,000	16,537,500
	3111403 Research	2,160,000	2,268,000	2,381,400
5330000100 Legal Affairs	Net Expenditure..... KShs.	444,377,678	463,178,332	482,816,473
5330000000 COUNTY ATTORNEY	Net Expenditure..... KShs.	444,377,678	463,178,332	482,816,473
5331000000 INNOVATION AND DIGITAL ECONOMY		0		
		0		
5331000101 ICT Headquarters	2110101- Basic Salaries - Civil Service	75,230,107	78,991,612	82,941,193
	2110301-House Allowance	26,447,500	27,769,875	29,158,368
	2110304-Overtime - Civil Service	2,892,757	3,037,395	3,189,265
	2110314-Transport Allowance	4,652,638	4,885,270	5,129,534
	2110315-Extreneous Allowance	8,190,000	8,599,500	9,029,475
	2110320-Leave Allowance	2,347,804	2,465,194	2,588,454
	2110399-Personal allowances paid-Oth	584,325	613,541	644,218
	2120103-Employer Contribution to Staff Pensions Scheme	7,002,660	7,352,793	7,720,433
	2210201-Telephone, Telex, Facsimile and Mobile Phone Services	0	1,207,500	1,267,875
	2210203-Courier & Postal Services	11,025	11,576	12,155
	2210303-Daily Subsistence Allowance	3,570,000	4,410,000	4,630,500
	2210399-Domestic Travel and Subs. - Others	1,785,000	2,205,000	2,315,250
	2210402-Accommodation	2,205,000	3,307,500	3,472,875
	2210504-Trade Shows and Exhibitions	551,250	578,813	607,753
	2210704-Hire of Training Facilities and Equipment	1,102,500	1,157,625	1,215,506
	2210799-Training Expenses - Other (Bud	1,653,750	1,736,438	1,823,259
	2210801-Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,470,000	3,643,500	3,825,675
	2211016-Purchase of Uniforms and Clothing - Staff	882,000	926,100	972,405
	2211101-General Office Supplies (papers, pencils, forms, small office equipment etc)	2,756,250	2,894,063	3,038,766
	2211306-Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,050,000	1,102,500	1,157,625
	2210499- Foreign Travel and Subs.- Others	2,940,000	4,410,000	4,630,500
	2210503-Subscriptions to Newspapers, Magazines and Periodicals	75,000	78,750	82,688
	2210711-Tuition Fees Allowance	551,250	578,813	607,753
	2710102-Gratuity - Civil Servants	231,000	242,550	254,678
	3111002- Purchase of Computers, Printers and other IT Equipment	0	3,241,350	3,403,418
	3111004-Purchase of Exchanges and other Communications Equipment	2,340,000	2,457,000	2,579,850
	3111001- Purchase of Office Furniture and Fittings	0	5,209,313	5,469,778
	2211102-Supplies and Accessories for Computers and Printers	0	1,736,438	1,823,259
	2211103- Sanitary and Cleaning Materials, Supplies and Services	1,323,000	1,389,150	1,458,608
5331000100 ICT Headquarters	Net Expenditure..... KShs.	153,844,816	176,239,157	185,051,115
		0		
5331000201 Digital Economy	2210310-Travel Costs (airlines, bus, railway, mileage allowances, etc.)	850,000	1,050,000	1,102,500
	2210303-Daily Subsistence Allowance	1,870,000	2,310,000	2,425,500
	2211399-Other Operating Expenses - Oth	700,000	1,050,000	1,102,500
	2210401-Foreign Travel and Subsistence, and other transportation costs	840,000	1,260,000	1,323,000
	2210801-Board ,committee and conference	1,600,000	2,100,000	2,205,000
	2210801-Catering services	1,600,000	1,680,000	1,764,000

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5331000200 Digital Economy	Net Expenditure..... KShs.	7,460,000	9,450,000	9,922,500
		0		0
5331000301 E-Learning Headquarters	2210799-Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
5331000300 E-Learning Headquarters	Net Expenditure..... KShs.	2,000,000	2,100,000	2,205,000
		0	0	0
5331000401 Start ups	2210704-Hire of Training Facilities and Equipment	4,000,000	4,200,000	4,410,000
	2210799-Training Expenses - Other (Bud	2,500,000	2,625,000	2,756,250
	2210802-Board ,committee and conference	1,200,000	1,575,000	1,653,750
5331000400 Start ups	Net Expenditure..... KShs.	7,700,000	8,400,000	8,820,000
		0	0	0
5331000501 Smart Nairobi	2210301-Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,365,577	1,686,889	1,771,233
	2210399-Domestic Travel and Subs. - Others	3,843,819	4,748,247	4,985,659
	2210704 Hire of Training Facilities and Equipment	0	0	0
	2211102 Supplies and Accessories for Computers and Printers	0	0	0
	2211311 Contracted Technical Services	0	9,121,147	9,577,205
	3111001 Purchase of Office Furniture and Fittings	0	0	0
	3111002 Purchase of Computers, Printers and other IT Equipment	0	5,239,500	5,501,475
	2210801-Catering services	1,600,000	1,680,000	1,764,000
	3111112 Purchase of Software	0		0
5331000500 Smart Nairobi	Net Expenditure..... KShs.	6,809,396	22,475,783	23,599,572
		0		
5331000701 Infrastructure	2210202 Internet Connections	56,000,000	58,800,000	61,740,000
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,825,000	4,725,000	4,961,250
	2210303 Daily Subsistence Allowance	1,912,500	2,362,500	2,480,625
	2211311 Contracted Technical Services	0	11,445,000	12,017,250
	2220210 Maintenance of Computers, Software, and Networks	0	7,560,000	7,938,000
	2220212 Maintenance of Communications Equipment	6,750,000	7,087,500	7,441,875
	2220299 Routine Maintenance - Other As	4,545,467	4,772,740	5,011,377
	3111002 Purchae of cmputers ,printers,and therIT equipment	3,000,000	3,150,000	3,307,500
	3111111 Purchase of ICT networking and Communications Equipment	3,500,000	3,675,000	3,858,750
	2210801-Catering services	1,600,000	1,680,000	1,764,000
	Cyber security and software and subscription	3,500,000	3,675,000	3,858,750
	3111111-Purchase of ICT networking and Communications Equipment	1,554,533	1,632,260	1,713,873
	3111112-Purchase of software	4,945,467	5,192,740	5,452,377
5331000700 Infrastructure	Net Expenditure..... KShs.	91,132,967	115,757,740	121,545,627
5331000000 INNOVATION AND DIGITAL ECONOMY	Net Expenditure..... KShs.	268,947,179	334,422,681	351,143,815
5332000101 HIV/AIDS prevention and control unit	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	210,000	220,500	231,525
	2210201 Telephone, Mobile Phones	70,000	73,500	77,175
	2210302 Accommodation - Domestic Travel	1,265,350	1,328,618	1,395,048
	2210303 Daily Subsistence Allowance	2,585,000	2,714,250	2,849,963
	2210499 Foreign Travel and Subs -Others	1,680,000	1,764,000	1,852,200
	2210505 Trade Shows and Exhibitions	40,000	42,000	44,100
	2210704 Hire of Training Facilities and Equipment	15,000	15,750	16,538
	2210802 Boards, Committees, Conferences and Seminars	40,000	42,000	44,100
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	302,000	317,100	332,955
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	250,000	262,500	275,625
5332000100 HIV/AIDS prevention and control unit	Net Expenditure..... KShs.	6,457,350	6,780,218	7,119,228
5332000201 TB control unit	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	96,000	100,800	105,840
	2210201 Telephone, Mobile Phones	70,000	73,500	77,175
	2210302 Accommodation - Domestic Travel	1,534,000	1,610,700	1,691,235
	2210303 Daily Subsistence Allowance	2,030,000	2,131,500	2,238,075
	2210504 Advertising, Awareness and Publicity Campaigns	400,000	420,000	441,000
	2210802 Boards, Committees, Conferences and Seminars	400,000	420,000	441,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	140,000	147,000	154,350
5332000200 TB control unit	Net Expenditure..... KShs.	4,670,000	4,903,500	5,148,675

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5332000301 Malaria control & Other Communicable Diseases unit	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	96,000	100,800	105,840
	2210201 Telephone, Mobile Phones	30,000	31,500	33,075
	2210302 Accommodation - Domestic Travel	1,150,000	1,207,500	1,267,875
	2210303 Daily Subsistence Allowance	1,644,200	1,726,410	1,812,731
	2210802 Boards, Committees, Conferences and Seminars	15,000	15,750	16,538
	2211002 Dressing & non pharmaceuticals	1,000,000	1,050,000	1,102,500
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211031 Specialised materials-Others	1,400,000	1,470,000	1,543,500
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	24,000	25,200	26,460	
5332000300 Malaria control & Other Communicable Diseases unit	Net Expenditure..... KShs.	5,859,200	6,152,160	6,459,768
5332000401 Environmental Public Health	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	735,000	771,750
	2210201 Telephone, Mobile Phones	300,000	315,000	330,750
	2210302 Accommodation - Domestic Travel	2,500,000	2,625,000	2,756,250
	2210303 Daily Subsistence Allowance	1,200,000	1,260,000	1,323,000
	2210502 Publishing & Printing Services	1,000,000	1,050,000	1,102,500
	2210505 Trade Shows and Exhibitions	300,000	315,000	330,750
	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000	420,000	441,000
	2210802 Boards, Committees, Conferences and Seminars	2,180,000	2,289,000	2,403,450
	2210801 Catering Services (receptions), Food and Drinks	700,000	735,000	771,750
	2210704 Hire of Training Facilities and Equipment	300,000	315,000	330,750
	2211002 Dressing & non pharmaceuticals	4,000,000	4,200,000	4,410,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	6,500,000	6,825,000	7,166,250
	2211031 Specialised materials-Others	2,400,000	2,520,000	2,646,000
	Purchase of uniforms and working tools	1,257,850	1,320,743	1,386,780
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	720,000	756,000	793,800	
5332000400 Environmental Public Health	Net Expenditure..... KShs.	24,457,850	25,680,743	26,964,780
5332000701 Nairobi County Public Health Emergency Response	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000	262,500	275,625
	2210302 Accommodation - Domestic Travel	1,450,000	1,522,500	1,598,625
	2210303 Daily Subsistence Allowance	1,980,000	2,079,000	2,182,950
	2210499 Foreign Travel and Subs -Others	830,000	871,500	915,075
	2210504 Advertising, Awareness and Publicity Campaigns	170,000	178,500	187,425
	2210802 Boards, Committees, Conferences and Seminars	198,000	207,900	218,295
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	748,000	785,400	824,670
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	120,000	126,000	132,300
	2211103 Sanitary and Cleaning Materials, Supplies and Services	108,000	113,400	119,070
	2211016 Purchase of Uniforms and Clothing - Staff	80,000	84,000	88,200
2211399 Other Operating Expenses - Oth	102,495,700	107,620,485	113,001,509	
5332000700 Nairobi County Public Health Emergency Response	Net Expenditure..... KShs.	108,429,700	113,851,185	119,543,744
5332000501 Health policy and Regulations	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	250,000	262,500	275,625
	2210302 Accommodation - Domestic Travel	6,404,000	6,724,200	7,060,410
	2210303 Daily Subsistence Allowance	6,000,000	6,300,000	6,615,000
	2210499 Foreign Travel and Subs -Others	1,225,000	1,286,250	1,350,563
	2210502 Publishing & Printing Services	1,500,000	1,575,000	1,653,750
	2210704 Hire of Training Facilities and Equipment	2,121,000	2,227,050	2,338,403
	2210802 Boards, Committees, Conferences and Seminars	7,104,550	7,459,778	7,832,766
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	1,575,000	1,653,750	
5332000500 Health policy and Regulations	Net Expenditure..... KShs.	26,104,550	27,409,778	28,780,266
5332000502 Health Planning and Financing	2210302 Accommodation - Domestic Travel	5,200,000	5,460,000	5,733,000
	2210303 Daily Subsistence Allowance	5,062,000	5,315,100	5,580,855
	2210301 Domestic Travel and Subs. - Others	4,100,462	4,305,485	4,520,759
	2210499 Foreign Travel and Subs.- Others	1,180,930	1,239,977	1,301,975
	2210502 Publishing & Printing Services	2,150,000	2,257,500	2,370,375
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500	

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210802 Boards, Committees, Conferences and Seminars	5,806,608	6,096,938	6,401,785
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,567,400	1,645,770	1,728,059
5332000502 Health Planning and Financing	Net Expenditure..... KShs.	26,067,400	27,370,770	28,739,309
5332000601 Coroner Services	2210201 Telephone, Airtime, telex, mobile phones	1,500,000	1,575,000	1,653,750
	2210502 Publishing & printing services	2,500,000	2,625,000	2,756,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,200,000	3,360,000	3,528,000
	2210802 Committees, Conference and Seminars	5,200,000	5,460,000	5,733,000
	Staff Training	3,500,000	3,675,000	3,858,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,900,000	3,045,000	3,197,250
	2211002 Dressing & non pharmaceuticals	6,000,000	6,300,000	6,615,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	6,500,000	6,825,000	7,166,250
	3111101 Purchase of Medical Equipment	1,200,000	1,260,000	1,323,000
	2211031 Specialised materials-Others	2,400,000	2,520,000	2,646,000
	Purchase of uniforms and working tools	3,400,000	3,570,000	3,748,500
	2211300 Bank service commission & charges	50,000	52,500	55,125
	Fuel	1,500,000	1,575,000	1,653,750
	2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	7,200,000	7,560,000	7,938,000
5332000600 Coroner Services	Net Expenditure..... KShs.	47,050,000	49,402,500	51,872,625
PRIMARY HEALTH CARE	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000	1,575,000	1,653,750
	2210499 Foreign Travel and Subs.- Others	600,000	630,000	661,500
	2210201 Telephone, Mobile Phones	250,000	262,500	275,625
	2210302 Accommodation - Domestic Travel	2,400,000	2,520,000	2,646,000
	2210303 Daily Subsistence Allowance	4,500,000	4,725,000	4,961,250
	2210502 Publishing & Printing Services	500,000	525,000	551,250
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	4,500,000	4,725,000	4,961,250
	2210801 Catering Services (receptions), Food and Drinks	500,000	525,000	551,250
	2210704 Hire of Training Facilities and Equipment	250,000	262,500	275,625
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,545,050	1,622,303	1,703,418
Primary Healthcare Total	Net Expenditure..... KShs.	18,045,050	18,947,303	19,894,668
5332002101 Reproductive Health, Maternal Health (RMNCAH)	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000	945,000	992,250
	2210499 Foreign Travel and Subs.- Others	580,000	609,000	639,450
	2210201 Telephone, Mobile Phones	300,000	315,000	330,750
	2210302 Accommodation - Domestic Travel	1,830,000	1,921,500	2,017,575
	2210303 Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
	2210502 Publishing & Printing Services	500,000	525,000	551,250
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,200,000	1,260,000	1,323,000
	2210802 Boards, Committees, Conferences and Seminars	4,125,000	4,331,250	4,547,813
	2210801 Catering Services (receptions), Food and Drinks	300,000	315,000	330,750
	2210704 Hire of Training Facilities and Equipment	665,000	698,250	733,163
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,150,000	1,207,500	1,267,875
5332002100 Reproductive Health, Maternal Health (RMNCAH)	Net Expenditure..... KShs.	14,550,000	15,277,500	16,041,375
5332002201 Clinical Services	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,700,760	2,835,798	2,977,588
	2210201 Telephone, Mobile Phones	981,000	1,030,050	1,081,553
	2210302 Accommodation - Domestic Travel	320,229	336,240	353,052
	2210303 Daily Subsistence Allowance	3,608,450	3,788,873	3,978,316
	2210502 Publishing & Printing Services	100,000	105,000	110,250
	2210505 Trade Shows and Exhibitions	460,923	483,969	508,168
	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	225,450	236,723	248,559
	2210802 Boards, Committees, Conferences and Seminars	2,203,078	2,313,232	2,428,893
	2210801 Catering Services (receptions), Food and Drinks	520,060	546,063	573,366
	2210704 Hire of Training Facilities and Equipment	1,710,564	1,796,092	1,885,897
	2210799 Training expenses and others	2,293,569	2,408,247	2,528,660

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,030,780	1,082,319	1,136,435
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,430	525,452	551,724
5332002200 Clinical Services	Net Expenditure..... KShs.	16,655,293	17,488,058	18,362,461
5332002301 Non-communicable diseases	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210499 Foreign Travel and Subs.- Others	1,500,000	1,575,000	1,653,750
	2210201 Telephone, Mobile Phones	500,000	525,000	551,250
	2210302 Accommodation - Domestic Travel	3,899,850	4,094,843	4,299,585
	2210303 Daily Subsistence Allowance	2,500,000	2,625,000	2,756,250
	2210505 Trade Shows and Exhibitions	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Food and Drinks	400,000	420,000	441,000
	2210704 Hire of Training Facilities and Equipment	500,800	525,840	552,132
	2210799 Training expenses and others	2,300,000	2,415,000	2,535,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,400,000	1,470,000	1,543,500
	Other Operating Expenses - Oth	1,000,000	1,050,000	1,102,500
5332002300 Non-communicable diseases	Net Expenditure..... KShs.	16,000,650	16,800,683	17,640,717
5332002401 Health Research	2210401 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	525,000	551,250
	2210201 Telephone, Mobile Phones	150,000	157,500	165,375
	2210302 Accommodation - Domestic Travel	500,000	525,000	551,250
	2210303 Daily Subsistence Allowance	1,500,000	1,575,000	1,653,750
	2210502 Publishing & Printing Services	250,000	262,500	275,625
	2210505 Trade Shows and Exhibitions	250,000	262,500	275,625
	2210802 Boards, Committees, Conferences and Seminars	100,000	105,000	110,250
	2210801 Catering Services (receptions), Food and Drinks	200,000	210,000	220,500
	2210704 Hire of Training Facilities and Equipment	200,000	210,000	220,500
	2210799 Training expenses and others	200,000	210,000	220,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	250,000	262,500	275,625
5332002400 Health Research	Net Expenditure..... KShs.	4,100,000	4,305,000	4,520,250
5332002701 School Feeding	2210302 Accommodation - Domestic Travel	1,993,336	2,093,003	2,197,653
	2210303 Daily Subsistence Allowance	3,000,000	3,150,000	3,307,500
	2210802 Boards, Committees, Conferences and Seminars	2,000,000	2,100,000	2,205,000
	2210801 Catering Services (receptions), Food and Drinks	800,000	840,000	882,000
	2210704 Hire of Training Facilities and Equipment	500,000	525,000	551,250
5332002700 School Feeding	Net Expenditure..... KShs.	8,293,336	8,708,003	9,143,403
Nutrition	2210302 Accommodation - Domestic Travel	884,540	928,767	975,205
	2210303 Daily Subsistence Allowance	1,215,460	1,276,233	1,340,045
	2210802 Boards, Committees, Conferences and Seminars	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Food and Drinks	500,000	525,000	551,250
	2210704 Hire of Training Facilities and Equipment	500,000	525,000	551,250
Nutrition Program Total	Net Expenditure..... KShs.	4,100,000	4,305,000	4,520,250
WELLNESS	2210302 Accommodation - Domestic Travel	1,661,110	1,744,166	1,831,374
	2210303 Daily Subsistence Allowance	1,581,390	1,660,460	1,743,482
	2210802 Boards, Committees, Conferences and Seminars	1,500,000	1,575,000	1,653,750
Wellness Total	Net Expenditure..... KShs.	4,742,500	4,979,625	5,228,606
Health Products and Technologies	2211001 Medical Drugs	110,000,000	115,500,000	121,275,000
	2211002 Dressings and Other NonPharmaceutical Medical Items	120,000,000	126,000,000	132,300,000
	2211008 Laboratory Materials, Supplies and Small Equipment	75,000,000	78,750,000	82,687,500
	2211026 Purchase of vaccines and sera	40,000,000	42,000,000	44,100,000
	2211028 Purchase of X-ray supplies	15,000,000	15,750,000	16,537,500
	2211031 Specialised Materials - Other	40,000,000	42,000,000	44,100,000
Health Products and Technologies Total	Net Expenditure..... KShs.	400,000,000	420,000,000	441,000,000
5332001501 Health centers & dispensaries	22110202 Casual Labour/Wages	27,662,513	28,492,388	29,347,160
	22110201 Contractual Employees	11,065,005	11,396,955	11,738,864
	2210201 Telephone, Telex, Facsimile & Mobile Phones	1,383,126	1,452,282	1,524,896
	2210802 Boards, Committees, Conferences and Seminars	9,723,977	10,210,176	10,720,685
	2210403 Daily Subsistence Allowance	2,766,251	2,904,564	3,049,792
	2210401 Travel cost (airline, bus, railways)	5,532,503	5,809,128	6,099,584
	2210502 Publishing & printing Services	1,383,126	1,452,282	1,524,896
	2211001 Medical drugs	145,552,045	152,829,647	160,471,130
	2211002 Dressing & non pharmaceuticals	35,000,000	36,750,000	38,587,500
	2211008 Lab materials ,supplies & small equipments	25,630,000	26,911,500	28,257,075
	2211015 Food rations	8,298,754	8,713,692	9,149,376

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	3111101 Purchase of medical equipments	13,000,000	13,650,000	14,332,500
	2211003 Rehabilitation services	691,563	726,141	762,448
	2211021 Purchase of hospital linen	2,766,251	2,904,564	3,049,792
	3111002 Purchase of computers and computer accessories	2,766,251	2,904,564	3,049,792
	2220201 Maintenance of computers and HMIS	2,766,251	2,904,564	3,049,792
	2211022 Purchase of Hospital management information system	1,383,126	1,452,282	1,524,896
	2211101 Purchase of cabinets and shelves for Records Depart	1,383,126	1,452,282	1,524,896
	3111001 Purchase and maintenance of furnitures	1,383,126	1,452,282	1,524,896
	2211031 specialist materials and supplies	15,000,000	15,750,000	16,537,500
	2211028 X ray Supplies	8,000,000	8,400,000	8,820,000
	2211103 Sanitary and cleaning materials ,supplies and services	2,766,251	2,904,564	3,049,792
	2210899 Hospitality supplies -Others	15,000,000	15,750,000	16,537,500
	2211201 Refined fuels and lubricants- other	2,766,251	2,904,564	3,049,792
	2211202 Refined fuels and lubricants for production	1,383,126	1,452,282	1,524,896
	2211204 Other fuels (wood, charcoal, cooking gas)	1,383,126	1,452,282	1,524,896
	2211305 Contracted Guards and cleaning services	5,532,503	5,809,128	6,099,584
	2220101 Maintenance Expenses - Motor Vehicles	1,383,126	1,452,282	1,524,896
	2220201 Maintenance Expenses Equipment , Plant & Machinery	1,383,126	1,452,282	1,524,896
	2210802 Board, committees, conference and seminars	5,532,503	5,809,128	6,099,584
	2211306 Membership fees, dues and subscription to professional bodies	2,766,251	2,904,564	3,049,792
	2211300 Bank charges, commissions	776,630	815,462	856,235
	2210701 Trainings and workshops	8,298,754	8,713,692	9,149,376
	2211011 Purchase /production of photographic and Audio-Visual materials	2,766,251	2,904,564	3,049,792
	2220203 Dental suplies and equipment	8,298,754	8,713,692	9,149,376
	2220205 Maintenance of Building and Station (Non residential)	13,831,256	14,522,819	15,248,960
5332001501 Health centers & dispensaries Total	Net Expenditure..... KShs.	397,004,900	416,080,595	436,086,837
5332003901 Health Facility Administration	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,910,000	2,005,500	2,105,775
	Telephone, Telex, Facsimile and Mobile Phone Services	720,000	756,000	793,800
	2210302 Accommodation - Domestic Travel	4,885,000	5,129,250	5,385,713
	2210303 Daily Subsistence Allowance	2,980,000	3,129,000	3,285,450
	Foreign Travel and Subs.- Others	4,840,000	5,082,000	5,336,100
	2210704 Hire of Training Facilities and Equipment	7,325,000	7,691,250	8,075,813
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,935,000	4,131,750	4,338,338
	2210802 Boards, Committees, Conferences and Seminars	5,305,000	5,570,250	5,848,763
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	5,500,000	5,775,000	6,063,750
	2211399 Other Operating Expenses - Oth	10,130,000	10,636,500	11,168,325
5332003900 Health Facility Administration	Net Expenditure..... KShs.	47,530,000	49,906,500	52,401,825
5332001801 Health Management Information System	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	910,000	955,500	1,003,275
	Telephone, Telex, Facsimile and Mobile Phone Services	720,000	756,000	793,800
	2210302 Accommodation - Domestic Travel	3,885,000	4,079,250	4,283,213
	2210303 Daily Subsistence Allowance	4,980,000	5,229,000	5,490,450
	2210499 Foreign Travel and Subs.- Others	4,840,000	5,082,000	5,336,100
	2210704 Hire of Training Facilities and Equipment	5,325,000	5,591,250	5,870,813
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	935,000	981,750	1,030,838
	2210802 Boards, Committees, Conferences and Seminars	5,305,000	5,570,250	5,848,763
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,625,000	2,756,250
	2211399 Other Operating Expenses - Oth	5,130,000	5,386,500	5,655,825
5332001800 Health Management Information System	Net Expenditure..... KShs.	34,530,000	36,256,500	38,069,325
5332001101 Mama Margaret Uhuru Kenyatta Hospital	2110202 Casual Labour/Wages	6,000,000	6,180,000	6,365,400
	2110201 Contractual Employees	9,600,000	9,888,000	10,184,640
	2210201 Telephone, Telex, Fascimile & Mobile Phones	1,200,000	1,260,000	1,323,000
	2210202 Internet Connection	1,000,000	1,050,000	1,102,500
	2210403 Daily Subsistence Allowance	3,100,000	3,255,000	3,417,750
	2210401 Travel cost (airline, bus, railways)	900,000	945,000	992,250
	2210502 Publishing & printing Services	1,850,000	1,942,500	2,039,625
	2211001 Medical drugs	12,150,000	12,757,500	13,395,375
	2211002 Dressing & non pharmaceuticals	8,000,000	8,400,000	8,820,000
	2211008 Lab materials ,supplies & small equipments	6,200,000	6,510,000	6,835,500

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211015 Food rations	6,600,000	6,930,000	7,276,500
	3111101 Purchase of medical equipments	2,000,000	2,100,000	2,205,000
	2211003 Rehabilitation services	1,200,000	1,260,000	1,323,000
	2211021 Purchase of hospital linen	800,000	840,000	882,000
	3111002 Purchase of computers and computer accessories	1,400,000	1,470,000	1,543,500
	2220201 Maintenance of computers and HMIS	600,000	630,000	661,500
	2211022 Purchase of Hospital management information system	2,400,000	2,520,000	2,646,000
	2211101 Purchase of cabinets and shelves for Records Depart	1,000,000	1,050,000	1,102,500
	3111001 Purchase and maintenance of furnitures	1,120,000	1,176,000	1,234,800
	2211028 X ray Supplies	2,000,000	2,100,000	2,205,000
	2211103 Sanitary and cleaning materials ,supplies and services	1,000,000	1,050,000	1,102,500
	2210899 Hospitality supplies -Others	1,200,000	1,260,000	1,323,000
	2211201 Refined fuels and lubricants- other	1,800,000	1,890,000	1,984,500
	2211202 Refined fuels and lubricants for production	800,000	840,000	882,000
	2211204 Other fuels (wood, charcoal, cooking gas)	1,280,000	1,344,000	1,411,200
	2211305 Contracted Guards and cleaning services	3,200,000	3,360,000	3,528,000
	2220101 Maintenance Expenses - Motor Vehicles	800,000	840,000	882,000
	2220201 Maintenance Expenses Equipment , Plant & Machinery	1,000,000	1,050,000	1,102,500
	2210802 Board, committees, conference and seminars	400,000	420,000	441,000
	2211306 Membership fees, dues and subscription to professional bodies	310,000	325,500	341,775
	2211300 Bank charges, commissions	200,000	210,000	220,500
	2210701 Trainings and workshops	1,200,000	1,260,000	1,323,000
	2211011 Purchase /production of photographic and Audio-Visual materials	800,000	840,000	882,000
	2220203 Dental suplies and equipment	1,400,000	1,470,000	1,543,500
	2220205 Maintenance of Building and Station (Non residential)	400,000	420,000	441,000
5332001100 Mama Margaret Uhuru Kenyatta Hospital	Net Expenditure..... KShs.	84,910,000	88,843,500	92,964,315
Dagoretti Sub County Level 5 Hospital	2110201 Contracted professional services(locum)	1,500,000	2,613,500	2,732,153
	2110202 Casual labour	27,850,000	29,114,390	30,436,183
	2210201 Telephone &mobile services	400,000	418,160	437,144
	2210102 Water, Sewerage & Utilities	500,000	522,700	546,431
	2210302 Daily subsistence allowances	1,610,000	3,031,660	3,169,297
	2210301 Travel costs	1,900,000	2,728,494	2,852,368
	2210502 Publishing and printing services	650,000	679,510	710,360
	2210504 Advertising, awareness, publicity	1,300,000	1,359,020	1,420,720
	2210802 Training and Conferences	1,750,000	4,495,220	4,699,303
	2210707 Project Management Expenses	2,350,000	2,456,690	2,568,224
	2210809 Board allowances	2,750,000	2,874,850	3,005,368
	2211001 Purchase of drugs	20,500,000	14,740,140	15,409,342
	2211002 Purchase of Non-Pharmaceuticals	14,912,001	16,465,050	17,212,563
	2211005 Chemical and Industrial gases	600,000	627,240	655,717
	2211008 Lab Materials, Supplies and Small Equipment	5,200,000	5,436,080	5,682,878
	2211015 Food and Ration	5,575,000	5,828,105	6,092,701
	2211028 X-ray supplies	750,000	784,050	819,646
	2211101 Purchase of general office stationeries	1,250,000	1,306,750	1,366,076
	2211103Supply of Sanitary & Cleansing materials (Public Health)	1,300,000	1,359,020	1,420,720
	2211201 Purchase of refined fuel (Ambulances and utility vehicles)	1,000,000	1,045,400	1,092,861
	2211204 Other Fuels (Wood, Charcoal, Cooking gas etc)	910,000	951,314	994,504
	2211308 Indemnity, legal dues/ fees,arbitration and compensation payments	300,000	313,620	327,858
	2211399 Other Operating Expenses - Oth	800,000	1,881,720	1,967,150
	2220101 Maintenance of motor vehicle	900,000	940,860	983,575
	2220201 Maintenance of Plant and Machineries	1,737,999	784,050	819,646
	2220205 Maintenance of building and stations (Non Residentials)	1,185,000	1,238,799	1,295,040
	2220210 Maintenance of Computers, Software & Networks	1,350,000	1,411,290	1,475,363
	3111101 Purchase of Medical Equipments	1,200,000	1,254,480	1,311,433
	3111401 Pre-Feasibility and Appraisals	1,888,000	1,973,715	2,063,321
	2210505 Shows and exhibitions (Branding &Marketing)	1,950,000	2,038,530	2,131,079
Dagoretti Sub County Level 5 Hospital	Net Expenditure..... KShs.	105,868,000	110,674,407	115,699,025
5332000901 Pumwani Maternity Hospital	2211305 Contracted Guards & Cleaning Services	29,298,480	30,763,404	32,301,574
	2110201 Contractual Employees	36,909,000	38,016,270	39,156,758
	2110202 Casual Labour	13,920,000	14,337,600	14,767,728
	2210299 Communication, supplies - others	2,000,000	2,100,000	2,205,000
	2210504 Advertising ,Awareness,publicity(PHC Activities)	1,389,085	1,458,539	1,531,466
	2211001 Medical Drugs	18,475,548	19,399,325	20,369,292

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211002 Dressings & Non-Pharmaceuticals	23,073,998	24,227,697	25,439,082
	2211008 Lab Materials, Supplies & Small Equipment	15,544,494	16,321,719	17,137,805
	2211015 Food and Rations	18,402,468	19,322,592	20,288,721
	2211021 Purchase of Beddings & Linen	3,500,000	3,675,000	3,858,750
	2211028 Purchase of X-Rays Supplies	405,375	425,644	446,926
	2211103 Sanitary & Cleaning Materials	4,499,411	4,724,382	4,960,601
	2211204 Other Fuels-Charcoal, Cooking Gas etc.	2,375,130	2,493,886	2,618,581
	2211201 Refined Fuels & Lubricants for Transport	4,100,000	4,305,000	4,520,250
	2210502 Printing, Advertising & Information Supplies	3,299,753	3,464,740	3,637,977
	2210201 Telephone, Mobile Phones	709,406	744,877	782,120
	2210202 Internet Connections	429,390	450,859	473,402
	2211101 General Office Supplies	2,714,286	2,850,000	2,992,500
	2211102 Supplies & Accessories for Computer & Printers	2,936,047	3,082,850	3,236,992
	2211005 Chemicals and Industrial Gases	4,408,113	4,628,518	4,859,944
	2220203 Maintenance of Medical & Dental Equipment	2,618,858	2,749,801	2,887,291
	2220201 Maintenance of Plant & Machinery	2,335,459	2,452,232	2,574,844
	2220205 Maintenance of Building & Station- Non-Residential	8,923,275	9,369,438	9,837,910
	2220101 Maintenance Expenses Motor Vehicle	1,072,574	1,126,202	1,182,512
	2211004 Fumigants & Pesticides	148,638	156,069	163,873
	2210802 Board, Committees, Conferences and Seminars	6,000,000	6,300,000	6,615,000
	2210801 Catering services, Gifts, food and drinks	2,523,227	2,649,388	2,781,858
	2210700 Training Expenses	2,647,835	2,780,226	2,919,238
	2210303 Daily Subsistence Allowance	4,500,000	4,725,000	4,961,250
	3111107 Purchase of Medical Equipment	8,552,561	8,980,189	9,429,199
	3111003 Purchase of fans and heating appliances	592,266	621,880	652,974
	3111002 Purchase of Computers & IT Equipment's	2,800,000	2,940,000	3,087,000
	2210604 Hire of Transport	288,112	302,517	317,643
	3111001 Purchase of Office Furniture	192,742	202,379	212,498
	2211306 Membership fees, dues and subscription to professional bodies	293,154	307,811	323,202
	3111902 Purchase of household and institutional appliances	1,234,651	1,296,383	1,361,202
5332000900 Pumwani Maternity Hospital	Net Expenditure..... KShs.	233,113,333	243,752,419	254,892,963
5332000801 Mbagathi District Hospital	2110201 Contractual Employees	17,916,910	18,454,417	19,008,049
	2110202 Casual Labour	38,357,801	39,508,535	40,693,792
	2210201 Telephone, Mobile Phones	1,000,000	1,050,000	1,102,500
	2210303 Daily Subsistence Allowance	6,000,000	6,300,000	6,615,000
	2210502 Printing, Advertising & Information Supplies	10,000,000	10,500,000	11,025,000
	2210700 Training Expenses	6,203,268	6,513,431	6,839,103
	2210801 Catering services, Gifts, food and drinks	2,012,000	2,112,600	2,218,230
	2210802 Board, Committees, Conferences and Seminars	55,000,000	57,750,000	60,637,500
	2211001 Medical Drugs	45,000,000	47,250,000	49,612,500
	2211002 Dressings & Non-Pharmaceuticals	34,000,000	35,700,000	37,485,000
	2211005 Chemicals and Industrial Gases	36,600,676	38,430,710	40,352,245
	2211008 Lab Materials, Supplies & Small Equipment	45,000,000	47,250,000	49,612,500
	2211015 Food and Rations	2,000,000	2,100,000	2,205,000
	2211021 Purchase of Beddings & Linen	12,885,468	13,529,741	14,206,228
	2211028 Purchase of X-Ray Supplies	6,000,000	6,300,000	6,615,000
	2211028 Purchase of X-Rays Supplies	4,600,000	4,830,000	5,071,500
	2211103 Sanitary & Cleaning Materials	10,000,000	10,500,000	11,025,000
	2211201 Refined Fuels & Lubricants for Transport	5,700,000	5,985,000	6,284,250
	2211204 Other Fuels-Charcoal, Cooking Gas etc.	26,667,876	28,001,270	29,401,333
	2211300 Bank charges, commissions	3,400,000	3,570,000	3,748,500
	2211305 Contracted Guards & Cleaning Services	4,480,000	4,704,000	4,939,200
	2220201 Maintenance of Plant & Machinery	6,061,488	6,364,562	6,682,791
	2220202 Maintenance of Office Furniture and Fittings	4,000,000	4,200,000	4,410,000
	2220205 Maintenance of Building and station(Non-residential)	4,000,000	4,200,000	4,410,000
	3111107 Purchase of Medical Equipment	106,512	111,838	117,429
5332000800 Mbagathi District Hospital	Net Expenditure..... KShs.	386,991,999	405,216,105	424,317,651
5332001001 Mama Lucy Hospital	2110201 Contracted Professional Services (Locum)	80,000,000	82,400,000	84,872,000
	2110202 Casual labour	39,298,813	40,477,777	41,692,111
	2210201 Telephone, Telex, Facsimile and mobile phone	3,500,000	3,675,000	3,858,750
	2210202 Internet Connection	4,000,000	4,200,000	4,410,000
	2210502 Publishing & printing services	5,500,000	5,775,000	6,063,750
	2210802 Committees, Conference and Seminars	2,081,600	2,185,680	2,294,964
	2211001 Medical Drugs	42,914,850	45,060,592	47,313,622
	2211002 Dressing and Non- Pharmaceuticals	38,700,000	40,635,000	42,666,750
	2211015 Food rations	15,500,000	16,275,000	17,088,750

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211008 Lab materials, supplies and small equipment	25,980,250	27,279,262	28,643,226
	2211021 Purchase of Beddings and Linen	8,500,000	8,925,000	9,371,250
	2211028 Purchase of X-Ray Supplies	26,824,320	28,165,536	29,573,813
	2211101 General Office Supplies Service (Papers, pencils, forms and small office equipments)	15,000,000	15,750,000	16,537,500
	2211103 Sanitary & Cleaning Services (Public Health)	14,000,000	14,700,000	15,435,000
	2211201 Refined fuel & lubricants for fuel	1,000,000	1,050,000	1,102,500
	2211202 Refined fuels and lubricants - other	2,000,000	2,100,000	2,205,000
	2211204 Other fuels (wood, charcoal, cooking gas etc)	3,400,000	3,570,000	3,748,500
	2220201 Maintenance expenses equipment ,plant & machinery	12,000,000	12,600,000	13,230,000
	3111101 Purchase of Medical Equipments (CT Scan Machine)	14,500,000	15,225,000	15,986,250
	3111101 Purchase of Medical Equipments	20,000,000	21,000,000	22,050,000
	2220205 Maintenance of Buildings & stations (Non residential)	15,000,000	15,750,000	16,537,500
	3111111 Information Communication Technology	16,000,000	16,800,000	17,640,000
	2220101 Maintenance of Motor vehicle	6,000,000	6,300,000	6,615,000
	2210301 Daily subsistence allowances	9,000,000	9,450,000	9,922,500
	2211005 Chemical and Industrial gases	8,500,000	8,925,000	9,371,250
	2210702 Training and workshops	13,500,000	14,175,000	14,883,750
	2211016 Purchase of uniforms and clothings staffs	10,000,000	10,500,000	11,025,000
	2210801 Catering services, food, drinks	10,000,000	10,500,000	11,025,000
	2210302 Accomodation & Domestic Travels	12,850,000	13,492,500	14,167,125
	3111001 Purchase Expenses Furniture and Fittings	10,450,000	10,972,500	11,521,125
	2220202 Maintenance of Office Furniture and Fittings	9,562,500	10,040,625	10,542,656
	2210899 Hospitality supplies - others	5,680,000	5,964,000	6,262,200
	2210504 Advertising, Awareness, Publicity (PHC Activities)	6,500,000	6,825,000	7,166,250
	2211308 Legal dues/fees, arbitration and compensations payments	2,000,000	2,100,000	2,205,000
	2210999 Insurance Cost - Indemnity cover	4,500,000	4,725,000	4,961,250
	3110701 Purchase of motor vehicle	15,000,000	15,750,000	16,537,500
	2220101 contracted professional services(consultancy services)	30,229,665	31,741,149	33,328,206
5332001000 Mama Lucy Hospital	Net Expenditure..... KShs.	559,471,998	585,059,622	611,855,047
5332003001 Njiru Hospital	2110202 Casual Labour/Wages	1,980,600	2,040,018	2,101,219
	2110201 Contractual Employees	1,128,000	1,161,840	1,196,695
	2210201 Telephone, Telex, Fascimile & Mobile Phones	115,000	120,750	126,788
	2210202 Internet Connection	70,000	73,500	77,175
	2210403 Daily Subsistence Allowance	773,836	812,528	853,154
	2210401 Travel cost (airline, bus, railways)	245,000	257,250	270,113
	2210502 Publishing & printing Services	185,000	194,250	203,963
	2211001 Medical drugs	6,000,000	6,300,000	6,615,000
	2211002 Dressing & non pharmaceuticals	1,940,052	2,037,055	2,138,907
	2211008 Lab materials ,supplies & small equipments	1,905,452	2,000,725	2,100,761
	2211015 Food rations	440,000	462,000	485,100
	3111101 Purchase of medical equipments	620,000	651,000	683,550
	2211021 Purchase of beddings and linen	63,600	66,780	70,119
	2220201 Maintenance of Computer & accessories	83,000	87,150	91,508
	3111002 Purchase of computers and computer accessories(Laptops)	600,711	630,747	662,284
	2210102 Water & Sewerage	175,000	183,750	192,938
	2211101 General Office Supplies	185,000	194,250	203,963
	3111001 Purchase and maintenance of furnitures	320,000	336,000	352,800
	2210101 Electricity	553,291	580,956	610,003
	2210504 Advertising, Awareness, publicity (PHC Activities)	600,000	630,000	661,500
	2211103 Sanitary and cleaning materials ,supplies and services	153,982	161,681	169,765
	2210801 Catering Services,food & drinks	280,000	294,000	308,700
	2211201 Refined fuels and lubricants- Transport	82,867	87,010	91,361
	2211204 Other fuels (wood, charcoal, cooking gas)	69,694	73,179	76,838
	2211005 Chemical and Industrial gases	130,000	136,500	143,325
	2220201 Maintenance Expenses Equipment , Plant & Machinery	229,605	241,085	253,140
	2210802 Board, committees, conference and seminars	163,500	171,675	180,259
	2211300 Bank charges, commissions	31,000	32,550	34,178
	2211011 Purchase /production of photographic and Audio-Visual materials	260,000	273,000	286,650
	3110599 Other Infrastructure & civil works(Container)	600,000	630,000	661,500
	3110500 Construction & civil works (Perimeter wall)	650,000	682,500	716,625
	3110500 Construction & Civil works(Maternity ward)	2,590,000	2,719,500	2,855,475
	3110500 Other Civil works(Installation of Plumbing & Electrical items in the new maternity ward)	585,000	614,250	644,963
	2220205 Maintenance of Building and station(Non-residential)	850,000	892,500	937,125
	3110599 Other Infrastructure and civil works(Theatre Toilet & Oxygen pipping Installation)	450,000	472,500	496,125

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5332003000 Njiru Hospital	Net Expenditure..... KShs.	25,109,190	26,302,478	27,553,564
5332003101 Mathare North Hospital	2110202 Casual Labour/Wages	1,980,000	2,039,400	2,100,582
	2110201 Contractual Employees	1,080,000	1,112,400	1,145,772
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	3,440,000	3,612,000	3,792,600
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	5,000,000	5,250,000	5,512,500
	2211002 Dressing & non pharmaceuticals	1,412,896	1,483,541	1,557,718
	2211008 Lab materials ,supplies & small equipments	1,412,896	1,483,541	1,557,718
	2211015 Food rations	1,000,000	1,050,000	1,102,500
	3111101 Purchase of medical equipments	500,000	525,000	551,250
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	256,000	268,800	282,240
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	400,000	420,000	441,000
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
2211300 Bank charges, commissions	20,000	21,000	22,050	
2210701 Trainings and workshops	250,000	262,500	275,625	
2220203 Dental suplies and equipment	200,000	210,000	220,500	
2220205 Maintenance of Building and Station (Non residential)	1,000,000	1,050,000	1,102,500	
5332003100 Mathare North Hospital	Net Expenditure..... KShs.	21,361,736	22,368,623	23,424,018
5332002901 Kayole 2 Sub County Hospital	2110202 Casual Labour/Wages	1,980,000	2,039,400	2,100,582
	2110201 Contractual Employees	1,110,000	1,143,300	1,177,599
	2210201 Telephone, Telex, Fascimile & Mobile Phones	975,000	1,023,750	1,074,938
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	3,440,000	3,612,000	3,792,600
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	8,000,000	8,400,000	8,820,000
	2211002 Dressing & non pharmaceuticals	3,012,896	3,163,541	3,321,718
	2211008 Lab materials ,supplies & small equipments	1,412,896	1,483,541	1,557,718
	2211015 Food rations	1,000,000	1,050,000	1,102,500
	3111101 Purchase of medical equipments	500,000	525,000	551,250
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	256,000	268,800	282,240
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	300,000	315,000	330,750
	2211031 specialist materials and supplies	290,200	304,710	319,946
	2211028 X ray Supplies	300,000	315,000	330,750
	2211103 Sanitary and cleaning materials ,supplies and services	880,000	924,000	970,200
	2210899 Hospitality supplies -Others	240,000	252,000	264,600
	2211201 Refined fuels and lubricants- other	240,000	252,000	264,600
	2211202 Refined fuels and lubricants for production	240,000	252,000	264,600
	2211204 Other fuels (wood, charcoal, cooking gas)	240,000	252,000	264,600
	2220201 Maintenance Expenses Equipment , Plant & Machinery	2,457,992	2,580,892	2,709,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
2211300 Bank charges, commissions	20,000	21,000	22,050	
2210701 Trainings and workshops	250,400	262,920	276,066	
2220203 Dental suplies and equipment	200,000	210,000	220,500	
2220205 Maintenance of Building and Station (Non residential)	1,000,000	1,050,000	1,102,500	
5332002900 Kayole 2 Sub County Hospital	Net Expenditure..... KShs.	30,187,136	31,634,693	33,152,773
5332003201 Westlands Hospital	VOTE PARTICULARS	0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2110202 Casual Labour/Wages	4,000,000	4,120,000	4,243,600
	2110201 Contractual Employees	1,600,000	1,648,000	1,697,440
	2210201 Telephone, Telex, Fascimile & Mobile Phones	200,000	210,000	220,500
	2210403 Daily Subsistence Allowance	400,000	420,000	441,000
	2210401 Travel cost (airline, bus, railways)	800,000	840,000	882,000
	2210502 Publishing & printing Services	200,000	210,000	220,500
	2211001 Medical drugs	15,000,000	15,750,000	16,537,500
	2211002 Dressing & non pharmaceuticals	1,600,000	1,680,000	1,764,000
	2211008 Lab materials ,supplies & small equipments	2,800,000	2,940,000	3,087,000
	2211015 Food rations	1,200,000	1,260,000	1,323,000
	3111101 Purchase of medical equipments	1,200,000	1,260,000	1,323,000
	2211003 Rehabilitation services	100,000	105,000	110,250
	2211021 Purchase of hospital linen	400,000	420,000	441,000
	3111002 Purchase of computers and computer accessories	400,000	420,000	441,000
	2220201 Maintenance of computers and HMIS	400,000	420,000	441,000
	2211022 Purchase of Hospital management information system	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	200,000	210,000	220,500
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	200,000	210,000	220,500
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	400,000	420,000	441,000
	2210899 Hospitality supplies -Others	200,000	210,000	220,500
	2211201 Refined fuels and lubricants- other	400,000	420,000	441,000
	2211202 Refined fuels and lubricants for production	200,000	210,000	220,500
	2211204 Other fuels (wood, charcoal, cooking gas)	200,000	210,000	220,500
	2211305 Contracted Guards and cleaning services	800,000	840,000	882,000
	2220101 Maintenance Expenses - Motor Vehicles	200,000	210,000	220,500
	2220201 Maintenance Expenses Equipment , Plant & Machinery	200,000	210,000	220,500
	2210802 Board, committees, conference and seminars	800,000	840,000	882,000
	2211306 Membership fees, dues and subscription to professional bodies	400,000	420,000	441,000
	2211300 Bank charges, commissions	40,000	42,000	44,100
	2210701 Trainings and workshops	1,200,000	1,260,000	1,323,000
	2211011 Purchase /production of photographic and Audio-Visual materials	400,000	420,000	441,000
	2220203 Dental suplies and equipment	1,200,000	1,260,000	1,323,000
	2220205 Maintenance of Building and Station (Non residential)	2,000,000	2,100,000	2,205,000
5332003200 Westlands Hospital	Net Expenditure..... KShs.	39,940,000	41,825,000	43,800,890
5332003501 Makadara Hospital	2110202 Casual Labour/Wages	1,980,000	2,039,400	2,100,582
	2110201 Contractual Employees	2,000,000	2,060,000	2,121,800
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	3,440,000	3,612,000	3,792,600
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	5,000,000	5,250,000	5,512,500
	2211002 Dressing & non pharmaceuticals	4,000,000	4,200,000	4,410,000
	2211008 Lab materials ,supplies & small equipments	3,000,000	3,150,000	3,307,500
	2211015 Food rations	1,800,000	1,890,000	1,984,500
	3111101 Purchase of medical equipments	500,000	525,000	551,250
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	256,000	268,800	282,240
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	400,000	420,000	441,000
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	127,835	134,226	140,938
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
	2211300 Bank charges, commissions	20,000	21,000	22,050
	2210701 Trainings and workshops	250,000	262,500	275,625
	2220203 Dental suplies and equipment	200,000	210,000	220,500
	2220205 Maintenance of Building and Station (Non residential)	1,000,000	1,050,000	1,102,500

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5332003500 Makadara Hospital	Net Expenditure..... KShs.	27,283,779	28,568,368	29,914,798
5332003601 Bahati Hospital	2110202 Casual Labour/Wages	1,980,000	2,039,400	2,100,582
	2110201 Contractual Employees	2,000,000	2,060,000	2,121,800
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	3,000,000	3,150,000	3,307,500
	2211002 Dressing & non pharmaceuticals	1,412,896	1,483,541	1,557,718
	2211008 Lab materials ,supplies & small equipments	1,412,896	1,483,541	1,557,718
	2211015 Food rations	1,000,000	1,050,000	1,102,500
	3111101 Purchase of medical equipments	500,000	525,000	551,250
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	200,000	210,000	220,500
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250
	2211305 Contracted Guards and cleaning services	500,000	525,000	551,250
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
	2211306 Membership fees, dues and subscription to professional bodies	560,000	588,000	617,400
	2211300 Bank charges, commissions	20,000	21,000	22,050
2210701 Trainings and workshops	269,301	282,766	296,905	
2220203 Dental suplies and equipment	200,000	210,000	220,500	
2220205 Maintenance of Building and Station (Non residential)	800,000	840,000	882,000	
5332003600 Bahati Hospital	Net Expenditure..... KShs.	18,205,037	19,035,689	19,905,486
5332003701 Tasia Kwa Ndege Hospital	2110202 Casual Labour/Wages	1,940,000	1,998,200	2,058,146
	2110201 Contractual Employees	1,080,000	1,112,400	1,145,772
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	5,000,000	5,250,000	5,512,500
	2211002 Dressing & non pharmaceuticals	3,144,029	3,301,231	3,466,292
	2211008 Lab materials ,supplies & small equipments	1,412,896	1,483,541	1,557,718
	2211015 Food rations	1,000,000	1,050,000	1,102,500
	3111101 Purchase of medical equipments	500,000	525,000	551,250
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	200,000	210,000	220,500
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
	2211300 Bank charges, commissions	20,000	21,000	22,050
	2210701 Trainings and workshops	269,301	282,766	296,905
	2220203 Dental suplies and equipment	200,000	210,000	220,500
2220205 Maintenance of Building and Station (Non residential)	400,000	420,000	441,000	
5332003700 Tasia Kwa Ndege Hospital	Net Expenditure..... KShs.	19,516,171	20,431,579	21,390,946

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates		
			FY 2027/2028	FY 2028/2029	
5332003801 Njenga Hospital	2110202 Casual Labour/Wages	1,940,000	1,998,200	2,058,146	
	2110201 Contractual Employees	1,080,000	1,112,400	1,145,772	
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750	
	2210202 Internet Connection	300,000	315,000	330,750	
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600	
	2210401 Travel cost (airline, bus, railways)	400,000	420,000	441,000	
	2210502 Publishing & printing Services	49,752	52,240	54,852	
	2211001 Medical drugs	5,500,000	5,775,000	6,063,750	
	2211002 Dressing & non pharmaceuticals	3,937,429	4,134,301	4,341,016	
	2211008 Lab materials ,supplies & small equipments	1,812,896	1,903,541	1,998,718	
	2211015 Food rations	1,000,000	1,050,000	1,102,500	
	3111101 Purchase of medical equipments	500,000	525,000	551,250	
	2211003 Rehabilitation services	200,000	210,000	220,500	
	2211021 Purchase of hospital linen	200,000	210,000	220,500	
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500	
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500	
	2211101 Purchase of cabinets and shelves for Records Depart	160,000	168,000	176,400	
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500	
	2211031 specialist materials and supplies	50,200	52,710	55,346	
	2211028 X ray Supplies	200,000	210,000	220,500	
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750	
	2210899 Hospitality supplies -Others	80,000	84,000	88,200	
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200	
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250	
	2211204 Other fuels (wood, charcoal, cooking gas)	117,733	123,620	129,801	
	2211305 Contracted Guards and cleaning services	650,000	682,500	716,625	
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936	
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230	
	2211300 Bank charges, commissions	20,000	21,000	22,050	
	2210701 Trainings and workshops	269,301	282,766	296,905	
	2220203 Dental suplies and equipment	200,000	210,000	220,500	
	2220205 Maintenance of Building and Station (Non residential)	400,000	420,000	441,000	
	5332003800 Njenga Hospital	Net Expenditure..... KShs.	21,957,304	22,994,769	24,082,296
5332003301 Kianda 42 Hospital	2110202 Casual Labour/Wages	1,180,000	1,215,400	1,251,862	
	2110201 Contractual Employees	680,000	700,400	721,412	
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750	
	2210202 Internet Connection	300,000	315,000	330,750	
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600	
	2210401 Travel cost (airline, bus, railways)	300,000	315,000	330,750	
	2210502 Publishing & printing Services	49,752	52,240	54,852	
	2211001 Medical drugs	5,600,000	5,880,000	6,174,000	
	2211002 Dressing & non pharmaceuticals	3,412,896	3,583,541	3,762,718	
	2211008 Lab materials ,supplies & small equipments	2,321,763	2,437,851	2,559,743	
	2211015 Food rations	600,000	630,000	661,500	
	3111101 Purchase of medical equipments	400,000	420,000	441,000	
	2211003 Rehabilitation services	200,000	210,000	220,500	
	2211021 Purchase of hospital linen	200,000	210,000	220,500	
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500	
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500	
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200	
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500	
	2211031 specialist materials and supplies	50,200	52,710	55,346	
	2211028 X ray Supplies	200,000	210,000	220,500	
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750	
	2210899 Hospitality supplies -Others	80,000	84,000	88,200	
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200	
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250	
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250	
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936	
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230	
	2211300 Bank charges, commissions	20,000	21,000	22,050	
	2210701 Trainings and workshops	269,301	282,766	296,905	
	2220203 Dental suplies and equipment	200,000	210,000	220,500	
	2220205 Maintenance of Building and Station (Non residential)	800,000	840,000	882,000	
	5332003300 Kianda 42 Hospital	Net Expenditure..... KShs.	19,933,904	20,893,399	21,899,753
	5332003401 Langata Sub County Hospital	2110202 Casual Labour/Wages	1,180,000	1,215,400	1,251,862
2110201 Contractual Employees		680,000	700,400	721,412	
2210201 Telephone, Telex, Fascimile & Mobile Phones		300,000	315,000	330,750	

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600
	2210401 Travel cost (airline, bus, railways)	300,000	315,000	330,750
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	1,212,896	1,273,541	1,337,218
	2211002 Dressing & non pharmaceuticals	1,412,896	1,483,541	1,557,718
	2211008 Lab materials ,supplies & small equipments	1,321,763	1,387,851	1,457,243
	2211015 Food rations	600,000	630,000	661,500
	3111101 Purchase of medical equipments	400,000	420,000	441,000
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	200,000	210,000	220,500
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
	2211300 Bank charges, commissions	20,000	21,000	22,050
	2210701 Trainings and workshops	269,301	282,766	296,905
	2220203 Dental suplies and equipment	200,000	210,000	220,500
	2220205 Maintenance of Building and Station (Non residential)	800,000	840,000	882,000
5332003400 Langata Sub County Hospital	Net Expenditure..... KShs.	12,546,800	13,136,940	13,755,471
Riruta Hospital	2110202 Casual Labour/Wages	1,180,000	1,215,400	1,251,862
	2110201 Contractual Employees	680,000	700,400	721,412
	2210201 Telephone, Telex, Fascimile & Mobile Phones	300,000	315,000	330,750
	2210202 Internet Connection	300,000	315,000	330,750
	2210403 Daily Subsistence Allowance	640,000	672,000	705,600
	2210401 Travel cost (airline, bus, railways)	300,000	315,000	330,750
	2210502 Publishing & printing Services	49,752	52,240	54,852
	2211001 Medical drugs	1,212,896	1,273,541	1,337,218
	2211002 Dressing & non pharmaceuticals	1,412,896	1,483,541	1,557,718
	2211008 Lab materials ,supplies & small equipments	1,321,763	1,387,851	1,457,243
	2211015 Food rations	600,000	630,000	661,500
	3111101 Purchase of medical equipments	400,000	420,000	441,000
	2211003 Rehabilitation services	200,000	210,000	220,500
	2211021 Purchase of hospital linen	200,000	210,000	220,500
	3111002 Purchase of computers and computer accessories	200,000	210,000	220,500
	2220201 Maintenance of computers and HMIS	200,000	210,000	220,500
	2211101 Purchase of cabinets and shelves for Records Depart	80,000	84,000	88,200
	3111001 Purchase and maintenance of furnitures	200,000	210,000	220,500
	2211031 specialist materials and supplies	50,200	52,710	55,346
	2211028 X ray Supplies	200,000	210,000	220,500
	2211103 Sanitary and cleaning materials ,supplies and services	300,000	315,000	330,750
	2210899 Hospitality supplies -Others	80,000	84,000	88,200
	2211201 Refined fuels and lubricants- other	80,000	84,000	88,200
	2211202 Refined fuels and lubricants for production	100,000	105,000	110,250
	2211204 Other fuels (wood, charcoal, cooking gas)	100,000	105,000	110,250
	2220201 Maintenance Expenses Equipment , Plant & Machinery	457,992	480,892	504,936
	2210802 Board, committees, conference and seminars	412,000	432,600	454,230
	2211300 Bank charges, commissions	20,000	21,000	22,050
	2210701 Trainings and workshops	269,301	282,766	296,905
	2220203 Dental suplies and equipment	200,000	210,000	220,500
	2220205 Maintenance of Building and Station (Non residential)	800,000	840,000	882,000
Riruta Hospital	Net Expenditure..... KShs.	12,546,800	13,136,940	13,755,471
5332002801 Health, Wellness & Nutrition Headquarters	2110101 Basic Salaries - Permanent Employees	4,032,434,031	4,153,407,051	4,278,009,263
	2110201 Contractual Employees	328,440,000	338,293,200	348,441,996
	2110202 Casual Labour/Wages	25,110,840	25,864,165	26,640,090
	2110301 House Allowance	12,002,300	12,362,369	12,733,240
	2110304 Overtime - Civil Service	112,500,000	115,875,000	119,351,250
	2110308 Medical Allowance	1,123,000,000	1,156,690,000	1,191,390,700
	2110314 Transport Allowance	320,758,643	330,381,402	340,292,844
	2110315 Extreuous Allowance	1,200,560,000	1,236,576,800	1,273,674,104

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2110318 Non Practising Allowance	152,000,000	156,560,000	161,256,800
	2110320 Leave Allowance	165,000,000	169,950,000	175,048,500
	2110322 Risk Allowance	319,430,627	329,013,545	338,883,952
	2110335 Emergency Call Allowance	380,000,000	391,400,000	403,142,000
	2110399 Personal Allowances paid - Oth	28,000,360	28,840,371	29,705,582
	2120102 Employers contribution to staff pensions Schemes	362,000,230	372,860,237	384,046,044
	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,000,000	2,100,000	2,205,000
	2210202 Internet Connections	3,500,000	3,675,000	3,858,750
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,450,000	5,722,500	6,008,625
	2210302 Accommodation - Domestic Travel	7,500,000	7,875,000	8,268,750
	2210303 Daily Subsistence Allowance	10,494,170	11,018,879	11,569,822
	2210399 Domestic Travel and Subs. - Others	6,500,000	6,825,000	7,166,250
	2210402 Accommodation	4,565,000	4,793,250	5,032,913
	2210502 Publishing & Printing Services	1,500,000	1,575,000	1,653,750
	2210504 Advertising, Awareness and Publicity Campaigns	2,000,000	2,100,000	2,205,000
	2210701 Training expenses and others	7,550,000	7,927,500	8,323,875
	2210799 Training expenses and others	100,000,000	105,000,000	110,250,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,920,848	6,216,891	6,527,735
	2210802 Boards, Committees, Conferences and Seminars	4,450,000	4,672,500	4,906,125
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,625,000	2,756,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	525,000	551,250	578,813
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	50,000,000	52,500,000	55,125,000
	2211399 Other Operating Expenses - Oth	168,752,730	177,190,367	186,049,885
	3111002 Purchase of Computers, Printers and other IT Equipment	932,772	979,411	1,028,381
5332002800 Health, Wellness & Nutrition Headquarters	Net Expenditure..... KShs.	8,945,377,550	9,221,421,687	9,506,131,289
5332000000 HEALTH, WELLNESS AND NUTRITION	Net Expenditure..... KShs.	11,778,968,515	12,189,901,835	12,616,033,867
5333000000 BUILT ENVIROMENT & URBAN PLANNING		0	0	0
5333000101 Built Environment and Planning Headquarters		0	0	0
	Basic Salaries - Permanent - Others	334,661,642	351,394,724	368,964,460
	House Allowance	74,784,890	78,524,135	82,450,341
	Acting Allowance	346,875	364,219	382,430
	Overtime - Civil Service	3,346,334	3,513,651	3,689,333
	Transport Allowance	14,176,949	14,885,796	15,630,086
	Extreneous Allowance	10,661,730	11,194,817	11,754,557
	Non Practising Allowance	362,233	380,345	399,362
	Leave Allowance	12,335,676	12,952,460	13,600,083
	Risk Allowance	24,149	25,356	26,624
	Personal Allowances paid - Oth	1,690,421	1,774,942	1,863,689
	Employer Contribution to Staff Pensions Scheme	45,372,665	47,641,298	50,023,363
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,100,000	2,205,000
	Accommodation - Domestic Travel	1,000,000	1,050,000	1,102,500
	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	525,000	551,250
	2210799 Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
5333000100 Built Environment and Planning Headquarters	Net Expenditure..... KShs.	503,263,564	528,426,742	554,848,079
5333000201 Urban Planning Compliance & Enforcement		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,275,000	1,338,750	1,405,688
	2210302 Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
	2210303 Daily Subsistence Allowance	1,700,000	1,785,000	1,874,250
	2210399 Domestic Travel and Subs. - Others	850,000	892,500	937,125
	2210504 Advertising, Awareness and Publicity Campaigns	200,000	210,000	220,500
	2210802 Boards, Committees, Conferences and Seminars	1,760,000	1,848,000	1,940,400
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	1,050,000	1,102,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	157,500	165,375
	2211399 Other Operating Expenses - Oth (REGULARIZATION)	1,400,000	1,470,000	1,543,500
5333000200 Urban Planning Compliance & Enforcement	Net Expenditure..... KShs.	10,035,000	10,536,750	11,063,588

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5333000301 Urban Policy & Research		0	0	0
	2210302 Accommodation - Domestic Travel	1,487,500	1,561,875	1,639,969
	2210303 Daily Subsistence Allowance	496,778	521,617	547,697
	2210399 Domestic Travel and Subs. - Others	850,000	892,500	937,125
	2210504 Advertising, Awareness and Publicity Campaigns	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	1,200,000	1,260,000	1,323,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,575,000	1,653,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	1,050,000	1,102,500
	2211399 Other Operating Expenses - Oth (LIASON COMMITTEE)	1,050,000	1,102,500	1,157,625
5333000300 Urban Policy & Research	Net Expenditure..... KShs.	8,084,278	8,488,492	8,912,916
5333000401 Urban Development Management		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,700,000	1,785,000	1,874,250
	2210302 Accommodation - Domestic Travel	1,275,000	1,338,750	1,405,688
	2210399 Domestic Travel and Subs. - Others	1,700,000	1,785,000	1,874,250
	2210802 Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	1,575,000	1,653,750
5333000400 Urban Development Management	Net Expenditure..... KShs.	7,775,000	8,163,750	8,571,938
5333000501 Land Survey, GIS and Mapping		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,550,000	2,677,500	2,811,375
	2210302 Accommodation - Domestic Travel	2,550,000	2,677,500	2,811,375
	2210303 Daily Subsistence Allowance	1,700,000	1,785,000	1,874,250
	2210504 Advertising, Awareness and Publicity Campaigns	750,000	787,500	826,875
	2210802 Boards, Committees, Conferences and Seminars	3,400,000	3,570,000	3,748,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	2,100,000	2,205,000
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,500,000	1,575,000	1,653,750
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	315,000	330,750
2211399 Other Operating Expenses - Oth (SURVEY)	4,866,555	5,109,883	5,365,377	
5333000500 Land Survey, GIS and Mapping	Net Expenditure..... KShs.	19,616,555	20,597,383	21,627,252
5333000601 Valuation and Property Management		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,700,000	1,785,000	1,874,250
	2210302 Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
	2210303 Daily Subsistence Allowance	637,500	669,375	702,844
	2210502 Publishing & Printing Services	1,500,000	1,575,000	1,653,750
	2210799 Training Expenses - Other (Bud	751,111	788,667	828,100
	2210802 Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	1,575,000	1,653,750
	2211399 Other Operating Expenses - Oth	1,575,000	1,653,750	1,736,438
5333000600 Valuation and Property Management	Net Expenditure..... KShs.	10,963,611	11,511,792	12,087,381
5333000701 Urban Renewal and Housing Hq		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,550,000	2,677,500	2,811,375
	2210302 Accommodation - Domestic Travel	2,550,000	2,677,500	2,811,375
	2210303 Daily Subsistence Allowance	568,556	596,983	626,833
	2210399 Domestic Travel and Subs. - Others	1,700,000	1,785,000	1,874,250
	2210499 Foreign Travel and Subs.- Others	1,050,000	1,102,500	1,157,625
	2210502 Publishing & Printing Services	500,000	525,000	551,250
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	2,400,000	2,520,000	2,646,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	1,575,000	1,653,750
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211399 Other Operating Expenses - Oth	4,550,000	4,777,500	5,016,375
5333000700 Urban Renewal and Housing Hq	Net Expenditure..... KShs.	20,868,556	21,911,983	23,007,583
5324000400 Building Services Department		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,984,657	2,083,889	2,188,084
	2210302 Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
	2210303 Daily Subsistence Allowance	1,350,000	1,417,500	1,488,375
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210403 Daily Subsistence Allowance	700,000	735,000	771,750
5324000400 Building Services Department	Net Expenditure..... KShs.	6,734,657	7,071,389	7,424,959
5333000000 BUILT ENVIROMENT & URBAN PLANNING	Net Expenditure..... KShs.	587,341,220	616,708,281	647,543,695
5334000000; MOBILITY AND WORKS		0	0	0
5334000101 Mobility and Works Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	304,073,128	313,195,321	322,591,181
	2110202 Casual Labour - Others	38,234,244	39,381,271	40,562,709
	2110301 House Allowance	100,260,381	103,268,193	106,366,239
	2110304 Overtime - Civil Service	7,381,259	7,602,696	7,830,777
	2110314 Transport Allowance	31,826,089	32,780,872	33,764,298
	2110315 Extraneous Allowance	15,101,146	15,554,180	16,020,806
	2110320 Leave Allowance	14,248,673	14,676,133	15,116,417
	2110322 Risk Allowance	3,009,176	3,099,451	3,192,435
	2110399 Personal Allowances paid - Oth	5,138,683	5,292,843	5,451,628
	2120103 Employer Contribution to Staff Pensions Scheme	50,874,782	52,401,026	53,973,056
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,000,000	8,400,000	8,820,000
	2210303 Daily Subsistence Allowance	10,625,000	11,156,250	11,714,063
	2210399 Domestic Travel and Subs. - Others	9,685,000	10,169,250	10,677,713
	2210401 Travel Costs (airlines, bus, railway, etc.)	7,500,000	7,875,000	8,268,750
	2210402 Accommodation	7,500,000	7,875,000	8,268,750
	2210403 Daily Subsistence Allowance	10,500,000	11,025,000	11,576,250
	2210499 Foreign Travel and Subs. - Others	2,500,000	2,625,000	2,756,250
	2210601 Rent of Vehicles	3,750,000	3,937,500	4,134,375
	2210710 Accommodation Allowance	2,987,500	3,136,875	3,293,719
	2210711 Tuition Fees	4,500,000	4,725,000	4,961,250
	2210799 Training Expenses - Other (Bud	3,437,500	3,609,375	3,789,844
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,375,000	1,443,750	1,515,938
	2210802 Boards, Committees, Conferences and Seminars	1,875,000	1,968,750	2,067,188
	2211016 Purchase of Uniforms and Clothing - Staff	1,500,000	1,575,000	1,653,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,500,000	2,625,000	2,756,250
	2211103 Sanitary and Cleaning Materials, Supplies and Services	5,000,000	5,250,000	5,512,500
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,500,000	1,575,000	1,653,750
	2211311 Contracted Technical Services	4,325,000	4,541,250	4,768,313
	2211399 Other Operating Expenses - Oth	3,750,000	3,937,500	4,134,375
	2220210 Maintenance of Computers, Software, and Networks	750,000	787,500	826,875
	2710102 Gratuity - Civil Servants	750,000	787,500	826,875
5334000100 Mobility and Works Headquarters	Net Expenditure..... KShs.	664,457,560	686,277,487	708,846,321
5334000201 Roads		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,750,000	2,887,500	3,031,875
	2210303 Daily Subsistence Allowance	2,845,000	2,987,250	3,136,613
	2210399 Domestic Travel and Subs. - Others	3,790,000	3,979,500	4,178,475
	2210499 Foreign Travel and Subs. - Others	7,500,000	7,875,000	8,268,750
	2210711 Tuition Fees	2,750,000	2,887,500	3,031,875
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	5,750,000	6,037,500	6,339,375
	2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,500,000	1,575,000	1,653,750
	2211016 Purchase of Uniforms and Clothing - Staff	2,500,000	2,625,000	2,756,250
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,400,000	3,570,000	3,748,500
5334000200 Roads	Net Expenditure..... KShs.	32,785,000	34,424,250	36,145,463

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
5334000201 Structural Engineering Services		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,750,000	2,887,500	3,031,875
	2210303 Daily Subsistence Allowance	3,753,003	3,940,653	4,137,686
	2210399 Domestic Travel and Subs. - Others	3,210,000	3,370,500	3,539,025
	2210499 Foreign Travel and Subs.- Others	2,500,000	2,625,000	2,756,250
	2210711 Tuition Fees	1,250,000	1,312,500	1,378,125
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	4,250,000	4,462,500	4,685,625
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	2,550,000	2,677,500	2,811,375
	2211016 Purchase of Uniforms and Clothing - Staff	2,000,000	2,100,000	2,205,000
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,500,000	3,675,000	3,858,750
	3111002 Purchase of Computers, Printers and other IT Equipment	3,000,000	3,150,000	3,307,500
5334000201 Structural Engineering Services	Net Expenditure..... KShs.	28,763,003	30,201,153	31,711,211
5334000301 Electrical		0	0	0
	2210101 Electricity	400,000,000	420,000,000	441,000,000
	2210303 Daily Subsistence Allowance	2,422,072	2,543,176	2,670,335
	2210399 Domestic Travel and Subs. - Others	2,341,750	2,458,838	2,581,779
	2210499 Foreign Travel and Subs.- Others	1,750,000	1,837,500	1,929,375
	2210802 Boards, Committees, Conferences and Seminars	1,100,000	1,155,000	1,212,750
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,500,000	3,675,000	3,858,750
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	3,200,000	3,360,000	3,528,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,700,000	1,785,000	1,874,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	2,800,000	2,940,000	3,087,000
	3111011 Purchase of Lighting Equipment	5,000,000	5,250,000	5,512,500
5334000300 Electrical	Net Expenditure..... KShs.	423,813,822	445,004,514	467,254,739
5334000401 Building Works		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,500,000	3,675,000	3,858,750
	2210303 Daily Subsistence Allowance	2,849,497	2,991,972	3,141,570
	2210399 Domestic Travel and Subs. - Others	2,640,503	2,772,528	2,911,155
	2210499 Foreign Travel and Subs.- Others	2,500,000	2,625,000	2,756,250
	2210710 Accommodation Allowance	2,987,500	3,136,875	3,293,719
	2210799 Training Expenses - Other (Bud	1,437,500	1,509,375	1,584,844
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,375,000	1,443,750	1,515,938
	2210802 Boards, Committees, Conferences and Seminars	1,375,000	1,443,750	1,515,938
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	3,750,000	3,937,500	4,134,375
	2211016 Purchase of Uniforms and Clothing - Staff	2,500,000	2,625,000	2,756,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	2,200,000	2,310,000	2,425,500
	2211310 Contracted Professional Services	2,250,000	2,362,500	2,480,625
	2211311 Contracted Technical Services	2,045,000	2,147,250	2,254,613
	2220205 Maintenance of Buildings and Stations -- Non-Residential	3,650,000	3,832,500	4,024,125
5334000400 Building Works	Net Expenditure..... KShs.	35,060,000	36,813,000	38,653,650
5334000501 Transport		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,500,000	3,675,000	3,858,750
	2210303 Daily Subsistence Allowance	2,125,000	2,231,250	2,342,813
	2210399 Domestic Travel and Subs. - Others	3,185,000	3,344,250	3,511,463
	2210499 Foreign Travel and Subs.- Others	2,500,000	2,625,000	2,756,250
	2210601 Rent of Vehicles	3,750,000	3,937,500	4,134,375
	2210710 Accommodation Allowance	2,987,500	3,136,875	3,293,719
	2210711 Tuition Fees	1,500,000	1,575,000	1,653,750
	2210799 Training Expenses - Other (Bud	2,437,500	2,559,375	2,687,344
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,375,000	1,443,750	1,515,938
	2210802 Boards, Committees, Conferences and Seminars	1,875,000	1,968,750	2,067,188
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	3,200,000	3,360,000	3,528,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment)	2,500,000	2,625,000	2,756,250

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211310 Contracted Professional Services	2,250,000	2,362,500	2,480,625
	2211311 Contracted Technical Services	2,025,000	2,126,250	2,232,563
5334000500 Transport	Net Expenditure..... KShs.	35,210,000	36,970,500	38,819,025
5334000601 Garage/Transportation		0	0	0
	2211202 Refined Fuels and Lubricants for Production	200,598,800	210,628,740	221,160,177
	2220101 Maintenance Expenses - Motor Vehicles	200,000,000	210,000,000	220,500,000
	2211016 Purchase of Uniforms and Clothing - Staff	2,500,000	2,625,000	2,756,250
	2211006 Purchase of Workshop Tools, Spares and Small Equipment	2,600,000	2,730,000	2,866,500
5334000600 Garage/Transportation	Net Expenditure..... KShs.	405,698,800	425,983,740	447,282,927
5334000000 MOBILITY AND WORKS	Net Expenditure..... KShs.	1,625,788,185	1,695,674,643	1,768,713,335
5335000101 Education Headquarters	Education Headquarters	0	0	0
	2110199 Basic Salaries - Permanent - Others	496,077,315	510,959,635	526,288,424
	2110301 House Allowance	153,405,384	158,007,545	162,747,772
	2110304 Overtime - Civil Service	1,754,378	1,807,009	1,861,220
	2110314 Transport Allowance	50,342,461	51,852,735	53,408,317
	2110315 Extreneous Allowance	2,938,084	3,026,227	3,117,014
	2110320 Leave Allowance	21,333,741	21,973,753	22,632,966
	2110322 Risk Allowance	11,753	12,106	12,469
	2110599 Personal Allowances provided in Kind - Others	3,564,875	3,671,821	3,781,976
	2120103 Employer Contribution to Staff Pensions Scheme	118,338,638	121,888,797	125,545,461
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	68,350,286	71,767,800	75,356,190
	2210303 Daily Subsistence Allowance	7,680,357	8,064,375	8,467,594
	2210399 Domestic Travel and Subs. - Others	2,663,158	2,796,316	2,936,132
	2210799 Training Expenses - Other (Bud	2,320,569	2,436,598	2,558,427
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	15,049,665	15,802,148	16,592,256
	2211103 Sanitary and Cleaning Materials, Supplies and Services	3,206,135	3,366,442	3,534,764
	2211399 Other Operating Expenses - Oth	15,051,976	15,804,575	16,594,804
	2649999 Scholarships and Other Educ. -	793,700,000	833,385,000	875,054,250
	2710102 Gratuity - Civil Servants	997,823	1,047,714	1,100,100
5335000100 Education Headquarters	Net Expenditure..... KShs.	1,756,786,600	1,827,670,597	1,901,590,134
5335000201 Early Childhood Development Centers	Early Childhood Development Centers	0	0	0
	2630101 Current Grants to Semi-Autonomous Government Agencies	135,315,358	142,081,126	149,185,183
5335000200 Early Childhood Development Centers	Net Expenditure..... KShs.	135,315,358	142,081,126	149,185,183
5335000301 Vocational Training	Vocational Training	0	0	0
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,709,940	1,795,437	1,885,209
	2210399 Domestic Travel and Subs. - Others	30,000,000	31,500,000	33,075,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,559,161	7,937,119	8,333,975
	2211103 Sanitary and Cleaning Materials, Supplies and Services	3,137,426	3,294,297	3,459,012
	2510118 Grants to Youth Polytechnics	75,470,467	79,243,990	83,206,190
5335000300 Vocational Training	Net Expenditure..... KShs.	117,876,993	123,770,843	129,959,385
5335000501 Social Services Headquarters	Social Services Headquarters	0	0	0
	2110101 Basic Salaries - Civil Service	43,122,923	44,416,611	45,749,109
	2110301 House Allowance	15,947,943	16,426,381	16,919,173
	2110304 Overtime - Civil Service	1,167,101	1,202,114	1,238,177
	2110314 Transport Allowance	3,495,228	3,600,084	3,708,087
	2110315 Extreneous Allowance	2,920,325	3,007,935	3,098,173
	2110318 Non Practising Allowance	24,739	25,482	26,246
	2110320 Leave Allowance	2,237,258	2,304,376	2,373,507
	2110399 Personal Allowances paid - Oth	768,732	791,793	815,547
	2120103 Employer Contribution to Staff Pensions Scheme	9,914,361	10,211,792	10,518,145
	2210303 Daily Subsistence Allowance	2,112,111	2,217,717	2,328,603
	2210399 Domestic Travel and Subs. - Others	1,948,028	2,045,429	2,147,701
	2210799 Training Expenses - Other (Bud	380,518	399,544	419,521
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,419,967	1,490,966	1,565,514
	2211103 Sanitary and Cleaning Materials, Supplies and Services	692,632	727,263	763,627

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2710102 Gratuity - Civil Servants	299,171	314,130	329,836
5335000500 Social Services Headquarters	Net Expenditure..... KShs.	86,451,037	89,181,617	92,000,966
5335000601 Community Development	Community Development	0	0	0
	2210505 Trade Shows and Exhibitions	1,082,236	1,136,348	1,193,165
5335000600 Community Development	Net Expenditure..... KShs.	1,082,236	1,136,348	1,193,165
5335000701 Family Welfare	Family Welfare	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,771,237	1,859,798	1,952,788
	2210704 Hire of Training Facilities and Equipment	324,671	340,904	357,950
	2210799 Training Expenses - Other (Bud	3,188,893	3,348,338	3,515,755
	2211015 Foods and Rations	4,783,339	5,022,506	5,273,632
	2211031 Specialised Materials - Other	3,188,893	3,348,338	3,515,755
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	885,618	929,899	976,394
	2211399 Other Operating Expenses - Oth	3,688,893	3,873,338	4,067,005
5335000700 Family Welfare	Net Expenditure..... KShs.	17,831,544	18,723,121	19,659,277
5335000801 Children Services	Children Services	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	349,207	366,668	385,001
	2210306 Repatriation Costs	3,823,841	4,015,033	4,215,785
	2210399 Domestic Travel and Subs. - Others	3,188,893	3,348,338	3,515,755
	2210499 Foreign Travel and Subs.- Others	5,000,000	5,250,000	5,512,500
	2211002 Dressings and Other Non-Pharmaceutical Medical Items	3,720,375	3,906,394	4,101,714
	2211015 Foods and Rations	19,356,960	20,324,808	21,341,049
	2211031 Specialised Materials - Other	14,251,857	14,964,450	15,712,673
	2211304 Medical Expenses	17,289,025	18,153,476	19,061,150
	2211399 Other Operating Expenses - Oth	8,720,375	9,156,394	9,614,214
5335000800 Children Services	Net Expenditure..... KShs.	75,700,534	79,485,561	83,459,839
5335000901 Control of Drugs and Pornography	Control of Drugs and Pornography	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,298,684	1,363,618	1,431,799
	2210799 Training Expenses - Other (Bud	779,211	818,172	859,080
5335000900 Control of Drugs and Pornography	Net Expenditure..... KShs.	2,077,895	2,181,790	2,290,880
5335001001 Youth, Talent & Sport HQS	Youth, Talent & Sport	0	0	0
	2110101 Basic Salaries - Civil Service	54,627,441	56,266,264	57,954,252
	2110301 House Allowance	21,126,861	21,760,667	22,413,487
	2110314 Transport Allowance	5,595,984	5,763,864	5,936,780
	2110315 Extreneous Allowance	6,758,431	6,961,184	7,170,020
	2110320 Leave Allowance	473,088	487,281	501,899
	2120103 Employer Contribution to Staff Pensions Scheme	6,767,840	6,970,875	7,180,001
5335001000 Youth, Talent & Sport	Net Expenditure..... KShs.	95,349,645	98,210,135	101,156,439
5335001101 Youth Affairs	Youth Affairs	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,157,411	3,315,281	3,481,045
	2210303 Daily Subsistance Allowance	3,157,411	3,315,281	3,481,045
	2210799 Training Expenses - Other (Bud	2,391,670	2,511,253	2,636,816
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,098,612	1,153,542	1,211,219
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,188,893	3,348,338	3,515,755
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,097,223	1,152,084	1,209,689
	2211399 Other Operating Expenses - Oth	2,790,281	2,929,795	3,076,285
5335001100 Youth Affairs	Net Expenditure..... KShs.	16,881,501	17,725,576	18,611,854
5335001201 Recreation Services	Recreation Services	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,012,964	2,113,613	2,219,293
	2210303 Daily Subsistance Allowance	2,094,446	2,199,169	2,309,127
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,097,223	1,152,084	1,209,689
	2211103 Sanitary and Cleaning Materials, Supplies and Services	1,097,223	1,152,084	1,209,689
	2211399 Other Operating Expenses - Oth	1,036,390	1,088,210	1,142,620
5335001200 Recreation Services	Net Expenditure..... KShs.	7,338,248	7,705,160	8,090,418
5335001301 Sports	Sports	0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,503,715	12,078,900	12,682,845
	2210303 Daily Subsistence Allowance	41,103,910	43,159,105	45,317,060
	2210802 Boards, Committees, Conferences and Seminars	1,195,835	1,255,627	1,318,408
	2211016 Purchase of Uniforms and Clothing - Staff	12,965,291	13,613,555	14,294,233
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	753,889	791,584	831,163
	2211399 Other Operating Expenses - Oth	2,695,846	2,830,638	2,972,170
5335001300 Sports	Net Expenditure..... KShs.	70,218,485	73,729,409	77,415,879
5335001401 Library Services		0	0	0
	2210101 Electricity	398,612	418,542	439,469
	2211009 Education and Library Supplies	2,610,223	2,740,734	2,877,771
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,695,835	1,780,627	1,869,658
	2211322 Binding of Records	1,833,613	1,925,294	2,021,559
5335001400 Library Services	Net Expenditure..... KShs.	6,538,283	6,865,197	7,208,457
5335000000 TALENT SKILLS DEVT & CARE	Net Expenditure..... KShs.	2,389,448,359	2,488,466,479	2,591,821,877
5336 Nairobi City - Business & Hustler Opportunities		0	0	0
5336000101 Business & Hustler Opportunities Headquarters		0	0	0
	2110101 Basic Salaries - Civil Service	385,644,412	397,213,744	409,130,157
	2110301 House Allowance	141,138,926	145,373,094	149,734,287
	2110304 Overtime - Civil Service	7,000,000	7,210,000	7,426,300
	2110314 Transport Allowance	29,965,003	30,863,953	31,789,872
	2110315 Extraneous Allowance	28,000,000	28,840,000	29,705,200
	2110318 Non Practising Allowance	2,000,000	2,060,000	2,121,800
	2110320 Leave Allowance	11,123,047	11,456,738	11,800,441
	2110599 Personal Allowances provided in Kind - Others	1,500,000	1,545,000	1,591,350
	2120103 Employer Contribution to Staff Pensions Scheme	93,247,400	96,044,822	98,926,167
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,200,000	4,410,000	4,630,500
	2210302 Accommodation - Domestic Travel	3,775,000	3,963,750	4,161,938
	2210401 Travel Costs (airlines, bus, railway, etc.)	8,500,000	8,925,000	9,371,250
	2210403 Accommodation	11,500,000	12,075,000	12,678,750
	Travel Allowance	2,000,000	2,100,000	2,205,000
	Training Expenses - Other (Bud	1,400,000	1,470,000	1,543,500
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	210,000	220,500
	Boards, Committees, Conferences and Seminars	1,600,000	1,680,000	1,764,000
	Purchase of Uniforms and Clothing - Staff	200,000	210,000	220,500
	General Office Supplies (papers, pencils, forms, small office equipment etc)	398,824	418,765	439,703
5336000100 Business & Hustler Opportunities Headquarters	Net Expenditure..... KShs.	733,392,612	756,069,867	779,461,213
5336000201 Co-operative Development		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,467,500	2,590,875	2,720,419
	2210302 Accommodation - Domestic Travel	3,907,490	4,102,865	4,308,008
	2210303 Daily Subsistence Allowance	3,217,230	3,378,092	3,546,996
	2210310 Field Operational Allowance	2,552,500	2,680,125	2,814,131
	2210401 Travel Costs (airlines, bus, railway, etc.)	644,000	676,200	710,010
	2210402 Accommodation	5,525,000	5,801,250	6,091,313
	2210505 Trade Shows and Exhibitions	820,000	861,000	904,050
	2210799 Training Expenses - Other (Bud	2,751,216	2,888,777	3,033,216
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	540,000	567,000	595,350
	2211016 Purchase of Uniforms and Clothing - Staff	520,000	546,000	573,300
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	850,000	892,500	937,125
	2211103 Sanitary and Cleaning Materials, Supplies and Services	550,000	577,500	606,375
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	70,000	73,500	77,175
5336000200 Co-operative Development	Net Expenditure..... KShs.	24,414,936	25,635,683	26,917,467
5336000301 Co-operative Audit		0	0	0
	2210101 Electricity	100,000	105,000	110,250

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	705,500	740,775	777,814
	2210302 Accommodation - Domestic Travel	450,500	473,025	496,676
	2210303 Daily Subsistence Allowance	1,700,000	1,785,000	1,874,250
	2210505 Trade Shows and Exhibitions	400,000	420,000	441,000
	2210799 Training Expenses - Other (Bud	2,180,000	2,289,000	2,403,450
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	525,000	551,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,001,188	1,051,247	1,103,810
	2211103 Sanitary and Cleaning Materials, Supplies and Services	350,000	367,500	385,875
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	80,000	84,000	88,200
5336000300 Co-operative Audit	Net Expenditure..... KShs.	7,467,188	7,840,547	8,232,575
5336000401 Markets Department Headquarters		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,275,000	1,338,750	1,405,688
	2210302 Accommodation - Domestic Travel	1,712,750	1,798,388	1,888,307
	2210303 Daily Subsistence Allowance	1,296,250	1,361,063	1,429,116
	2210401 Travel Costs (airlines, bus, railway, etc.)	875,000	918,750	964,688
	2210402 Accommodation	700,000	735,000	771,750
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,250,000	2,362,500	2,480,625
	2211103 Sanitary and Cleaning Materials, Supplies and Services	11,000,000	11,550,000	12,127,500
5336000400 Markets Department headquarters	Net Expenditure..... KShs.	19,109,000	20,064,450	21,067,673
5336000501 Weights & Measures Services		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	425,000	446,250	468,563
	2210302 Accommodation - Domestic Travel	680,000	714,000	749,700
	2210310 Field Operational Allowance	680,000	714,000	749,700
	2210303 Daily Subsistence Allowance	446,250	468,563	491,991
	2210504 Advertising, Awareness and Publicity Campaigns	1,600,000	1,680,000	1,764,000
	2210505 Trade Shows and Exhibitions	420,000	441,000	463,050
	2210799 Training Expenses - Other (Bud	600,000	630,000	661,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	630,000	661,500
	2210802 Boards, Committees, Conferences and Seminars	161,400	169,470	177,944
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	886,572	930,901	977,446
	2211103 Sanitary and Cleaning Materials, Supplies and Services	500,000	525,000	551,250
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,000	22,050	23,153
5336000500 Weights & Measures Services	Net Expenditure..... KShs.	7,020,222	7,371,233	7,739,795
5336000701 Trade Development Department		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	235,535	247,312	259,677
	2210302 Accommodation - Domestic Travel	235,535	247,312	259,677
	2210303 Daily Subsistence Allowance	471,070	494,624	519,355
	2210310 Field Operational Allowance	82,268	86,382	90,701
	2210401 Travel Costs (airlines, bus, railway, etc.)	969,850	1,018,343	1,069,260
	2210402 Accommodation	387,940	407,337	427,704
	2210502 Publishing & Printing Services	69,275	72,739	76,376
	2210504 Advertising, Awareness and Publicity Campaigns	138,688	145,622	152,904
	2210505 Trade Shows and Exhibitions	831,300	872,865	916,508
	2210799 Training Expenses - Other (Bud	308,135	323,542	339,719
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	193,970	203,669	213,852
	2210802 Boards, Committees, Conferences and Seminars	487,696	512,081	537,685
	2211016 Purchase of Uniforms and Clothing - Staff	415,650	436,433	458,254
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	277,100	290,955	305,503
	2211399 Other Operating Expenses	13,000,000	13,650,000	14,332,500
5336000700 Trade Development Department	Net Expenditure..... KShs.	18,104,012	19,009,213	19,959,673
5336000601 Trade Licensing		0	0	0

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	425,000	446,250	468,563
	2210302 Accommodation - Domestic Travel	425,000	446,250	468,563
	2210303 Daily Subsistence Allowance	595,000	624,750	655,988
	2210310 Field Operational Allowance	85,000	89,250	93,713
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,050,000	1,102,500	1,157,625
	2210402 Accommodation	420,000	441,000	463,050
	2210502 Publishing & Printing Services	100,000	105,000	110,250
	2210504 Advertising, Awareness and Publicity Campaigns	1,000,000	1,050,000	1,102,500
	2210799 Training Expenses - Other (Bud	400,000	420,000	441,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000	630,000	661,500
	2210802 Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,000,000	4,200,000	4,410,000
5336000600 Trade Licensing	Net Expenditure..... KShs.	9,900,000	10,395,000	10,914,750
5336000801 Micro, Small and Medium Enterprises Development		0	0	0
	2210101 Electricity	100,000	105,000	110,250
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	680,000	714,000	749,700
	2210302 Accommodation - Domestic Travel	1,700,000	1,785,000	1,874,250
	2210303 Daily Subsistence Allowance	850,000	892,500	937,125
	2210401 Travel Costs (airlines, bus, railway.)	700,000	735,000	771,750
	2210402 Accommodation	1,400,000	1,470,000	1,543,500
	2210504 Advertising, Awareness and Publicity Campaigns	1,050,000	1,102,500	1,157,625
	2210505 Trade Shows and Exhibitions	1,100,000	1,155,000	1,212,750
	2210799 Training Expenses - Other (Bud	20,000,000	21,000,000	22,050,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	420,000	441,000
	2210802 Boards, Committees, Conferences and Seminars	2,560,000	2,688,000	2,822,400
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	525,000	551,250
	2211399 Other Operating Expenses - Oth	280,000	294,000	308,700
5336000800 Micro, Small and Medium Enterprises Development	Net Expenditure..... KShs.	31,320,000	32,886,000	34,530,300
5336000901 Betting & Gaming Department		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	765,000	803,250	843,413
	2210303 Daily Subsistence Allowance	3,230,000	3,391,500	3,561,075
	2210310 Field Operational Allowance	850,000	892,500	937,125
	2210704 Hire of Training Facilities and Equipment	600,000	630,000	661,500
	2210799 Training Expenses - Other (Bud	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	768,000	806,400	846,720
	2210809 Board Allowance	384,000	403,200	423,360
	2211016 Purchase of Uniforms and Clothing - Staff	3,803,324	3,993,490	4,193,165
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	575,000	603,750	633,938
5336000900 Betting & Gaming Department	Net Expenditure..... KShs.	12,475,324	13,099,090	13,754,045
Nairobi City County Betting, Lotteries & Gaming Fund	2640499 Other Current Transfers - Othe	0		
Nairobi City County Betting, Lotteries & Gaming Fund	Net Expenditure..... KShs.	0	0	0
5336000000 BUSINESS & HUSTLER OPPORTUNITIES	Net Expenditure..... KShs.	863,203,294	892,371,083	922,577,490
		0	0	0
VOTE R5337 NAIROBI CITY - INCLUSIVITY PUBLIC PARTICIPATION AND CITIZEN ENGAGEMENT		0	0	0
5337000101 Inclusivity Public participation & Citizen Engagement Headquarters				
	2110101 Basic Salaries - Permanent - Others	70,037,764	72,138,897	74,303,064
	2110301 House Allowance	28,390,369	29,242,080	30,119,342
	2110304 Overtime - Civil Service	3,423,140	3,525,834	3,631,609

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2110314 Transport Allowance	8,996,848	9,266,754	9,544,757
	2110315 Extreneous Allowance	8,706,386	8,967,578	9,236,605
	2110318 Leave Allowance	1,714,438	1,765,872	1,818,848
	2110320 Risk Allowance	18,981	19,551	20,137
	2110322 Personal Allowances paid - Oth	379,618	391,007	402,737
	2110399 Employer Contribution to Staff Pensions Scheme	14,282,538	14,711,014	15,152,344
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	637,500	669,375	702,844
	2210302 Accommodation - Domestic Travel	850,000	892,500	937,125
	2210303 Daily Subsistence Allowance	1,275,000	1,338,750	1,405,688
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210802 Boards, Committees, Conferences and Seminars	300,000	315,000	330,750
	2210899 Hospitality Supplies - other (	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,375,000	1,443,750	1,515,938
5337000100 Inclusivity Public participation & Citizen Engagement Headquarters	Net Expenditure..... KShs.	141,887,583	146,262,960	150,775,537
5337000201 Public Communications	2110101 Telephone, Telex, Facsimile and Mobile Phone Services	0	1,500,000	1,549,500
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	425,000	446,250	468,563
	2210302 Accommodation - Domestic Travel	425,000	446,250	468,563
	2210303 Daily Subsistence Allowance	425,000	446,250	468,563
	2210402 Travel Costs (airlines, bus, railway, etc.)	350,000	367,500	385,875
	2210403 Accommodation	350,000	367,500	385,875
	2210499 Foreign Travel and Subs.- Others	350,000	367,500	385,875
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,260,000	1,323,000
	2211399 Other Operating Expenses - Oth	2,660,000	2,793,000	2,932,650
5337000200 Public Communications	Net Expenditure..... KShs.	6,185,000	7,994,250	8,368,463
5337000301 Public participation & Citizen Engagement	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	0	0	0
	2210302 Accommodation - Domestic Travel	1,275,000	1,338,750	1,405,688
	2210303 Daily Subsistence Allowance	1,275,000	1,338,750	1,405,688
	2210399 Domestic Travel and Subs. - Others	1,275,000	1,338,750	1,405,688
	2210402 Accommodation	1,050,000	1,102,500	1,157,625
	2210403 Daily Subsistence Allowance	1,050,000	1,102,500	1,157,625
	2210799 Training Expenses - Other (Bud	1,000,000	1,050,000	1,102,500
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
	2210899 Hospitality Supplies - other (	500,000	525,000	551,250
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	1,050,000	1,102,500
	2211399 Other Operating Expenses - Oth	4,200,000	4,410,000	4,630,500
5337000300 Public participation & Citizen Engagement	Net Expenditure..... KShs.	14,425,000	15,146,250	15,903,563
5337000401 Customer Care Services	2210301 Telephone, Telex, Facsimile and Mobile Phone Services	0	0	0
	2210499 Foreign Travel and Subs.- Others	350,000	367,500	385,875
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	850,000	892,500	937,125
	2210302 Accommodation - Domestic Travel	850,000	892,500	937,125
	2210303 Daily Subsistence Allowance	425,000	446,250	468,563
	2210402 Accommodation	350,000	367,500	385,875
	2210403 Daily Subsistence Allowance	350,000	367,500	385,875
	2210499 Foreign Travel and Subs.- Others	350,000	367,500	385,875
	2210799 Training Expenses - Other (Bud	2,000,000	2,100,000	2,205,000
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2210802 Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
	2210899 Hospitality Supplies - other (	1,500,000	1,575,000	1,653,750
	3111002 Purchase of Computers, Printers and other IT Equipment	2,000,000	2,100,000	2,205,000
5337000401 Customer Care Services	Net Expenditure..... KShs.	10,825,000	11,366,250	11,934,563
5337000701 Gender Mainstreaming & PLDWD	2210301 Telephone, Telex, Facsimile and Mobile Phone Services	1,000,000	1,050,000	1,102,500

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,125,000	2,231,250	2,342,813
	2210302 Accommodation - Domestic Travel	2,337,500	2,454,375	2,577,094
	2210303 Daily Subsistence Allowance	1,912,500	2,008,125	2,108,531
	2210401 Travel Costs (airlines, bus, railway, etc.)	1,750,000	1,837,500	1,929,375
	2210402 Accommodation	1,050,000	1,102,500	1,157,625
	2210799 Training Expenses - Other (Bud	1,500,000	1,575,000	1,653,750
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,575,000	1,653,750
	2210802 Boards, Committees, Conferences and Seminars	800,000	840,000	882,000
	2210899 Hospitality Supplies - other (	1,000,000	1,050,000	1,102,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000	1,575,000	1,653,750
	2211399 Other Operating Expenses - Oth	8,000,000	8,400,000	8,820,000
5337000700 Gender Mainstreaming & PLDWD	Net Expenditure..... KShs.	24,475,000	25,698,750	26,983,688
5337000801 City Culture and Art	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000	1,575,000	1,653,750
	2210302 Accommodation - Domestic Travel	1,002,000	1,052,100	1,104,705
	2210303 Daily Subsistence Allowance	1,000,000	1,050,000	1,102,500
	2210402 Accommodation	1,000,000	1,050,000	1,102,500
	2210505 Trade Shows and Exhibitions	78,000,000	81,900,000	85,995,000
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,050,000	1,102,500
	2211399 Other Operating Expenses - Oth	40,000,000	42,000,000	44,100,000
5337000800 City Culture and Art	Net Expenditure..... KShs.	124,002,000	130,202,100	136,712,205
5337000901 Tourism Development	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	439,700	461,685	484,769
	2210303 Daily Subsistence Allowance	500,000	525,000	551,250
	2210399 Domestic Travel and Subs. - Others	500,000	525,000	551,250
	2210401 Travel Costs (airlines, bus, railway, etc.)	250,000	262,500	275,625
	2210402 Accommodation	250,000	262,500	275,625
	2210403 Daily Subsistence Allowance	750,000	787,500	826,875
	2210499 Foreign Travel and Subs.- Others	750,000	787,500	826,875
	2210799 Training Expenses - Other (Bud	500,000	525,000	551,250
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	840,000	882,000
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	800,000	840,000	882,000
	2210505 Trade Shows and Exhibitions	8,000,000	8,400,000	8,820,000
5337000900 Tourism Development	Net Expenditure..... KShs.	13,539,700	14,216,685	14,927,519
5337000000 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT	Net Expenditure..... KShs.	335,339,283	350,887,245	365,605,536
5338000101 Nairobi Revenue Authority		0	0	0
	2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,100,000	5,355,000	5,622,750
	2210302 Accommodation - Domestic Travel	13,600,000	14,280,000	14,994,000
	2210303 Daily Subsistence Allowance	8,500,000	8,925,000	9,371,250
	2210309 Field Allowance	7,805,550	8,195,828	8,605,619
	2210499 Foreign Travel and Subs.- Others	28,000,000	29,400,000	30,870,000
	2210504 Advertising, Awareness and Publicity Campaigns	42,420,000	44,541,000	46,768,050
	2210701 travel allowance	6,930,000	7,276,500	7,640,325
	2210708 Trainer Allowance	530,000	556,500	584,325
	2210710 Accommodation Allowance	30,088,000	31,592,400	33,172,020
	2210799 Training Expenses - Other (Bud	3,415,000	3,585,750	3,765,038
	2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	270,500	284,025	298,226
	2210802 Boards, Committees, Conferences and Seminars	2,560,000	2,688,000	2,822,400
	2211016 Purchase of Uniforms and Clothing - Staff	9,000,000	9,450,000	9,922,500
	2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	8,774,700	9,213,435	9,674,107
	2211103 Sanitary and Cleaning Materials, Supplies and Services	8,980,000	9,429,000	9,900,450

HEAD	TITLE AND DETAILS	Estimates 2026/2027	Projected Estimates	
			FY 2027/2028	FY 2028/2029
	2211199 Office and General Supplies - Total	200,000	210,000	220,500
	2211299 Fuel Oil and Lubricants - Othe Total	2,448,000	2,570,400	2,698,920
	2211305 Contracted Guards and Cleaning Services Total	240,000	252,000	264,600
	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	504,000	529,200	555,660
	2211399 Other Operating Expenses - Oth	7,161,560	7,519,638	7,895,620
5338000100 Nairobi Revenue Authority	Net Expenditure..... KShs.	186,527,310	195,853,676	205,646,359
5338000000 NAIROBI REVENUE AUTHORITY	Net Expenditure..... KShs.	186,527,310	195,853,676	205,646,359
	TOTAL NET EXPENDITURE FOR VOTE R5310000000 NAIROBI CITY COUNTY EXECUTIVE	31,087,061,751	32,307,636,546	33,523,735,745
5322000000 COUNTY ASSEMBLY	Net Expenditure..... KShs.	1,800,000,000	2,000,000,000	2,000,000,000
	TOTAL NET EXPENDITURE FOR VOTE R5310000000 NAIROBI CITY COUNTY	32,887,061,751	34,307,636,546	35,523,735,745

VOTE D531000000 NAIROBI CITY COUNTY

II DEVELOPMENT EXPENDITURE SUMMARY 2026/2027 AND PROJECTED EXPENDITURE SUMMARY FOR 2027/2028 - 2028/2029

II. Heads and Items under which this Vote will be accounted for by the 531000000 NAIROBI CITY COUNTY

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
5311000101 Human Resource Management				
	3111112 Purchase of Software	15,000,000	10,000,000	
5311000100 County Public Service Board	Net Expenditure..... KShs.	15,000,000	10,000,000	-
5311000100 County Public Service Board	Net Expenditure..... KShs.	15,000,000	10,000,000	-
5314000000 Finance and Economic Planning				
5314000101 Headquarters				
	3110399 Refurbishment of Buildgs - Oth	10,000,000	10,000,000	
5314000100 Headquarters	Net Expenditure..... KShs.	10,000,000	10,000,000	-
5314000601 Procurement Headquarters				
	3110504 Other Infrastructure and Civil Works	49,379,681		
5314000600 Procurement	Net Expenditure..... KShs.	49,379,681	-	-
5314000801 Asset Management Department Headquarters				
	3111112 Purchase of Software	20,000,000		
5314000800 Asset Management Department	Net Expenditure..... KShs.	20,000,000	-	-
5314001201 Debt Management Headquarters				
	2420499 Other Creditors - Other (Budge	700,000,000	1,500,000,000	2,000,000,000
5314001200 Debt Management	Net Expenditure..... KShs.	700,000,000	1,500,000,000	2,000,000,000
5314000000 FINANCE & ECONOMIC PLANNING	Net Expenditure..... KShs.	779,379,681	1,510,000,000	2,000,000,000
5320000201 Human Resource Management Headquarters				
	3111002 Purchase of Computers, Printers and other IT Equipments	8,000,000	10,000,000	10,000,000
	3110202 Non Residential Buildings		100,000,000	100,000,000
5320000200 Human Resource Management (HRM)		8,000,000	110,000,000	110,000,000
5320000301 Human Resource Development Headquarters				
	3110202 Non Residential Buildings	-	200,000,000	200,000,000
	2710399 Employer Social Benefits - Other (Budget)		100,000,000	100,000,000
	3110399 Refurbishment of Buildings-Others		10,000,000	10,000,000
5320000300 Human Resource Development (HRD)		-	310,000,000	310,000,000
Employee Welfare and Wellness	3110202 Non Residential Buildings	-	100,000,000	100,000,000
Employee Welfare and Wellness		-	100,000,000	100,000,000
5320000000 PUBLIC SERVICE MANAGEMENT	Total Net Expenditure	8,000,000	520,000,000	520,000,000
5321000401 Veterinary Services Department Headquarters				
	3110599 Other Infrastructure and Civil Works	20,000,000		
5321000400 Veterinary Services Department	NET EXPENDITURE KShs.	20,000,000	-	-
National Agricultural Value Chain Devt Project (NAVCDP)				
	3110504 Other Infrastructure and Civil Works	105,000,000	110,250,000	115,762,500
National Agricultural Value Chain Devt Project (NAVCDP)	NET EXPENDITURE KShs.	105,000,000	110,250,000	115,762,500
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	NET EXPENDITURE KShs.	125,000,000	110,250,000	115,762,500
5323000201 Parks & Open Spaces Section Headquarters				

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	2220299 Routine Maintenance - Other As	40,000,000	42,000,000	44,100,000
	3110504 Other Infrastructure and Civil Works	43,000,000		
	3110599 Other Infrastructure and Civil Works	20,000,000		
5323000200 Parks & Open Spaces Section	NET EXPENDITURE KShs.	103,000,000	42,000,000	44,100,000
5323000301 Solid Waste Management Section Headquarters				
	3110599 Other Infrastructure and Civil Works	1,635,857,901	2,229,149,353	2,496,445,961
	3112299 Purchase of Specialised Plant	250,000,000	262,500,000	275,625,000
5323000300 Solid Waste Management Section	NET EXPENDITURE KShs.	1,885,857,901	2,491,649,353	2,772,070,961
5323000601 Water Department Headquarters				
	3110599 Other Infrastructure and Civil Works	38,000,000		
	3111502 Water Supplies and Sewerage	30,000,000	31,500,000	33,075,000
5323000600 Water Department	NET EXPENDITURE KShs.	68,000,000	31,500,000	33,075,000
5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	NET EXPENDITURE KShs.	2,056,857,901	2,533,649,353	2,816,170,961
5325000200 WARD DEVELOPMENT PROGRAMMES				
5325000201 Ward Development Programmes Headquarters				
	31105991 Other Infrastructure and Civil Works	2,155,000,000	2,155,000,000	2,155,000,000
5325000200 Ward Development Programmes Headquarters	Net Expenditure..... KShs.	2,155,000,000	2,155,000,000	2,155,000,000
5325000200 Ward Development Programmes	Net Expenditure..... KShs.	2,155,000,000	2,155,000,000	2,155,000,000
5327000000 LIQOUR LICENSING BOARD				
5327000101 Liqour Licensing Board	3110299-Construction of Buildings-Ot	50,000,000	40,000,000	40,000,000
5327000100 Liqour Licensing Board	Net Expenditure..... KShs.	50,000,000	40,000,000	40,000,000
5327000000 LIQOUR LICENSING BOARD	NET EXPENDITURE..... KShs.	50,000,000	40,000,000	40,000,000
5329000101 Office Of County Secretary Headquarters				
	3110201 Residential Buildings (including hostels)	120,000,000	-	-
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	10,000,000	20,000,000	20,000,000
	3111299 Rehabilitation & Renovation -	160,000,000	120,000,000	80,000,000
	3111112 Purchase of Software	-		
	3111120 Purch. of Specialised Plant. -	130,000,000		
	3110799 Purchase of Vehicles & Other T	-	30,000,000	30,000,000
5329000100 Office Of County Secretary Headquarters	Net Expenditure..... KShs.	474,000,000	170,000,000	130,000,000
5329001101 Boroughs, Sub County Administration				
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	302,230,237	310,000,000	320,000,000
	3111299 Rehabilitation & Renovation -	46,854,872	50,000,000	50,000,000
	3111009 Office fittings and Equipping of Offices	21,337,434	34,000,000	40,000,000
5329001100 Boroughs, Sub County Administration	Net Expenditure..... KShs.	370,422,542	394,000,000	410,000,000
5329001701 Disaster Mgt & Coordination Headquarters				
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	120,000,000	140,000,000	160,000,000
	3111299 Rehabilitation & Renovation -			
5329001700 Disaster Mgt & Coordination Headquarters	Net Expenditure..... KShs.	120,000,000	140,000,000	160,000,000
5329002101 Audit				
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)		3,000,000	3,000,000
	3111299 Rehabilitation & Renovation -		7,000,000	7,000,000
	3111112 Purchase of Software	10,000,000	-	-

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
5329002100 Audit	Net Expenditure..... KShs.	10,000,000	10,000,000	10,000,000
5329000000 BOROUGH AND PUBLIC ADMINISTRATION	Net Expenditure..... KShs.	974,422,542	714,000,000	710,000,000
5330000101 Legal Affairs				
	3111299 Rehabilitation & Renovation -	7,000,000		30,000,000
5330000100 Legal Affairs	Net Expenditure..... KShs.	7,000,000	-	30,000,000
5330000000 COUNTY ATTORNEY	Net Expenditure..... KShs.	7,000,000	-	30,000,000
5331000401 Start ups				
	2211311-Contracted technical services	56,000,000	29,000,000	34,000,000
5331000400 Start ups	Net Expenditure..... KShs.	56,000,000	29,000,000	34,000,000
5331000701 Infrastructure				
	3111111 - Technical computing support tools ICT Devices(Priority deployment)	8,800,000	9,240,000	9,702,000
	3111118 - Server and storage platform(County data centre upgrade)	28,500,000	29,925,000	31,421,250
	3111111- LAN MATERIAL(Installation of Network infrastructure)	35,200,000	36,960,000	38,808,000
5331000700 Infrastructure	Net Expenditure..... KShs.	72,500,000	76,125,000	79,931,250
5331000000 INNOVATION AND DIGITAL ECONOMY	Net Expenditure..... KShs.	128,500,000	105,125,000	113,931,250
5332000601 Coroner servicws				
	Purchase of Specialised Plant	45,165,446		
5332000601 Coroner servicws		45,165,446	-	-
5332000401 Environmental Health	Purchase of Laboratory equipment	20,392,780	50,000,000	
5332000401 Environmental Health		20,392,780	50,000,000	-
5332002701 School Feeding	Expenses	1,000,000,000	800,000,000	800,000,000
5332002701 School Feeding		1,000,000,000	800,000,000	800,000,000
5332000801 mbagathi District Hospital				
	Non-Residential Buildings (offices, schools, hospitals, etc.)	155,870,376	100,000,000	
	Rehabilitation & Revation -	19,738,228		
5332000801 mbagathi District Hospital	Net Expenditure..... KShs.	175,608,604	100,000,000	-
5332000901 Pumwani maternity Hospital				
	Pumwani Maternity Hospital			
	Purch. of Specialised Plant. -	17,859,175		
5332000901 Pumwani maternity Hospital	Net Expenditure..... KShs.	17,859,175	-	-
5332001101 Mama Lucy Hospital				
	Mama Lucy Hospital			
	Non-Residential Buildings (offices, schools, hospitals, etc.)	200,014,400	100,000,000	5,000,000
5332001101 Mama Lucy Hospital	Net Expenditure..... KShs.	200,014,400	100,000,000	5,000,000
Pumwani school Of Nutrsing				
	Pumwani School of Nursing			
	Non-Residential Buildings (offices, schools, hospitals, etc.)	90,000,000	210,000,000	200,000,000
Pumwani school Of Nutrsing	Net Expenditure..... KShs.	90,000,000		
5332001601 Health centres & Dispensaries				
	Other Infrastructure and Civil Works	363,676,933	30,000,000	10,000,000
5332001601 Health centres & Dispensaries	Net Expenditure..... KShs.	363,676,933	30,000,000	10,000,000
5332003101 Mathare North Hospital				
	Non-Residential Buildings (offices, schools, hospitals, etc.)	15,844,711		
5332003101 Mathare North Hospital	Net Expenditure..... KShs.	15,844,711	-	-
5332003501 Makadara Hospital				
	Non-Residential Buildings (offices, schools, hospitals, etc.)	11,011,636		
5332003501 Makadara Hospital	Net Expenditure..... KShs.	11,011,636	-	-
5332003701 Tasia Kwa Ndege Hospital				
	Non-Residential Buildings (offices, schools, hospitals, etc.)	21,731,604		
5332003701 Tasia Kwa Ndege Hospital	Net Expenditure..... KShs.	21,731,604	-	-
5332003801 Njenga Hospital				

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	Construction of Buildings - Ot	4,892,578		
5332003801 Njenga Hospital	Net Expenditure..... KShs.	4,892,578	-	-
5332000000 HEALTH, WELNESS AND NUTRITION	Net Expenditure..... KShs.	1,966,197,867	1,080,000,000	815,000,000
5333000301 Urban Policy & Research				
	3111401 Pre-feasibility, Feasibility and Appraisal Studies	20,000,000	280,000,000	290,000,000
5333000300 Urban Policy & Research	Net Expenditure..... KShs.	20,000,000	280,000,000	290,000,000
5333000501 Land Survey, GIS and Mapping				
	3111114 Purchase of Survey Equipment	25,000,000		
	3111099 Purch. of Office Furn. & Gen. - Other (Budget)	5,000,000	25,000,000	
5333000500 Land Survey, GIS and Mapping	Net Expenditure..... KShs.	30,000,000	25,000,000	-
5333000701 Urban Renewal and Housing Hq				
	3110504 Other Infrastructure and Civil Works	573,000,000		
	3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	7,000,000	10,000,000	10,000,000
	3110301 Refurbishment of Residential Buildings	57,600,000		
	3110399 Refurbishment of Buildgs - Oth	22,000,000		
5333000700 Urban Renewal and Housing Hq	Net Expenditure..... KShs.	659,600,000	10,000,000	10,000,000
5333000000 BUILT ENVIROMENT & URBAN PLANNING	Net Expenditure..... KShs.	709,600,000	315,000,000	300,000,000
5334000201 Roads				
	2220299 Routine Maintenance - Other As	300,149,588	520,000,000	525,000,000
	3110499 Construction of Roads - Other	379,293,059	120,877,239	120,877,239
	3110599 Other Infrastructure and Civil Works	20,000,000	20,000,000	20,000,000
5334000200 Roads	NET EXPENDITURE KShs.	699,442,647	660,877,239	665,877,239
5334000201 Structural Engineering Services				
	2220299 Routine Maintenance - Other As	50,000,000	90,000,000	90,000,000
	3110501 Bridges	73,736,185		
	3111112 Purchase of Software	20,000,000	20,000,000	20,000,000
5334000201 Structural Engineering Services	NET EXPENDITURE KShs.	143,736,185	110,000,000	110,000,000
5334000301 Electrical				
	3110599 Other Infrastructure and Civil Works	100,000,000	600,000,000	700,000,000
	3111112 Purchase of Software	13,251,431		
5334000300 Electrical	NET EXPENDITURE KShs.	113,251,431	600,000,000	700,000,000
5334000401 Building Works				
	3110599 Other Infrastructure and Civil Works	15,000,000		
5334000400 Building Works	NET EXPENDITURE KShs.	15,000,000	-	-
5334000501 Transport				
	2220299 Routine Maintenance - Other As	50,000,000	345,000,000	396,750,000
	3110504 Other Infrastructure and Civil Works	350,000,000	172,500,000	198,375,000
	3110599 Other Infrastructure and Civil Works	80,000,000	97,750,000	112,412,500
	3111105 Purchase of Navigational and Traffic Control Equipment	100,000,000	80,500,000	42,575,000
	3111107 Purchase of Laboratory Equipment	5,000,000	34,500,000	29,675,000
	3111112 Purchase of Software	5,000,000	1,150,000,000	1,322,500,000
	3111120 Purch. of Specialised Plant. -			
5334000500 Transport	NET EXPENDITURE KShs.	590,000,000	1,880,250,000	2,102,287,500
5334000601 Garage/Transportation				
	2220299 Routine Maintenance - Other As	7,241,497		
	3110302 Refurbishment of Non-Residential Buildings	20,758,503		
	3110701 Purchase of Motor Vehicles	600,000,000		
	3111010 Purchase of Weights and Measures Equipments	15,000,000		
	3111112 Purchase of Software	40,000,000		
	3111120 Purch. of Specialised Plant. -	150,000,000		
	3111201 Overhaul of Plant, Machinery and Equipment	10,000,000		
5334000600 Garage/Transportation	NET EXPENDITURE KShs.	843,000,000	-	-

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
5334000000 MOBILITY AND WORKS	NET EXPENDITURE KShs.	2,404,430,262	3,251,127,239	3,578,164,739
5335000201 Early Childhood Development Centers				
	3110299 Construction of Buildings - Ot	64,385,193	25,086,481	-
5335000200 Early Childhood Development Centers	NET EXPENDITURE KShs.	64,385,193	25,086,481	-
5335000301 Vocational Training				
	3110299 Construction of Buildings - Ot	6,243,172	5,000,000	1,243,172
5335000300 Vocational Training	Net Expenditure..... KShs.	6,243,172	5,000,000	1,243,172
5335000700 Family Welfare				
	3110299 Construction of Buildings - Ot	10,000,000	-	-
	3110701 Purchase of Motor Vehicles	6,100,000		
5335000700 Family Welfare	Net Expenditure..... KShs.	16,100,000	-	-
5335000801 Children Services				
	3110299 Construction of Buildings - Ot			
5335000800 Children Services	Net Expenditure..... KShs.	-	-	-
5335001201 Recreation Services				
	3110299 Construction of Buildings - Ot	55,000,000	-	-
	3110399 Refurbishment of Buildgs - Oth	15,000,000	-	-
	3111009 Purchase of other Office Equipment	21,755,750	-	-
5335001200 Recreation Services	Net Expenditure..... KShs.	91,755,750	-	-
5335001301 Sports				
	3110299 Construction of Buildings - Ot	447,661,715	450,000,000	500,000,000
	3110399 Refurbishment of Buildgs - Oth	40,000,000	-	-
5335001300 Sports	Net Expenditure..... KShs.	487,661,715	450,000,000	500,000,000
5335001401 Library Services				
	3110299 Construction of Buildings - Ot	55,000,000	18,066,358	19,872,993
	3110399 Refurbishment of Buildgs - Oth	-	-	-
5335001400 Library Services	Net Expenditure..... KShs.	55,000,000	18,066,358	19,872,993
5335000000 TALENT SKILLS DEVT & CARE	Net Expenditure..... KShs.	721,145,830	498,152,839	521,116,165
5336000000 BUSINESS & HUSTLER OPPORTUNITIES				
5336000201 Co-operative Development				
	3110399-Refurbishment of Building-oth	15,000,000	-	-
5336000200 co-operative Development	Net Expenditure..... KShs.	15,000,000	-	-
5336000401 MarketsDepartment headquarter				
	3110299-Construction of Building-ot	303,992,381	326,000,000	700,000,000
	3110504 other infrastructure and civil works	66,000,000	72,000,000	100,000,000
5336000400 MarketsDepartment headquarter	Net Expenditure..... KShs.	369,992,381	398,000,000	800,000,000
5336000501Weights and measures Services				
	3111120-Purchase of specialised plant	25,000,000	-	-
5336000500 Weights and measures Services	Net Expenditure..... KShs.	25,000,000	-	-
5336000801 Micro,small and Medium Enterprises Development				
	2640499-Other current Transfers-Ot	190,000,000		-
5336000800 Micro,small and Medium Enterprises Development	Net Expenditure..... KShs.	190,000,000	-	-
5336000000 BUSINESS AND HUSTLER OPPORTUNITIES	Net Expenditure..... KShs.	599,992,381	398,000,000	800,000,000
5337000101 Inclusivity Public participation & Citizen Engagement Headquarters				
	3110399 Refurbishment of Buildgs - Oth	20,000,000		
	3110701 Purchase of Motor Vehicles		20,000,000	10,000,000
5337000100 Inclusivity Public participation & Citizen Engagement Headquarters	Net Expenditure..... KShs.	20,000,000	20,000,000	10,000,000
5337000201 Public Communications				
	3110799 Purchase of Vehicles & Other T	32,500,000		
	3110399 Refurbishment of Buildgs - Oth		31,125,000	50,000,000
5337000200 Public Communications	Net Expenditure..... KShs.	32,500,000	31,125,000	50,000,000
5337000301 Public participation & Citizen Engagement				

HEAD	TITLE	Estimates 2026/2027	Projected Estimates	
			2027/2028	2028/2029
	3110705 Purchase of Trucks and Trailers	45,000,000		25,000,000
	3110701 Purchase of Motor Vehicles		10,000,000	
5337000300 Public participation & Citizen Engagement	Net Expenditure..... KShs.	45,000,000	10,000,000	25,000,000
5337000401 Customer Care Services				
	3110701 Purchase of Motor Vehicles		10,000,000	
	3110399 Refurbishment of Buildgs - Oth		25,000,000	20,000,000
5337000401 Customer Care Services		-	35,000,000	20,000,000
5337000701 Gender Mainstreaming & PLDWD				
	Construction of Buildings - Ot		146,000,000	74,500,000
	3110701 Purchase of Motor Vehicles		20,000,000	10,000,000
5337000700 Gender Mainstreaming & PLDWD	Net Expenditure..... KShs.	-	166,000,000	84,500,000
5337000801 City Culture and Art				
	Refurbishment of Buildgs - Oth		80,000,000	70,000,000
	3111100 Purchase of Specialised Plant, Equipment and Machinery		90,000,000	90,000,000
5337000800 City Culture and Art	Net Expenditure..... KShs.	-	170,000,000	160,000,000
5337000901 Tourism Development	Tourism Development			
	Refurbishment of Buildgs - Oth		20,000,000	20,000,000
	3110708 Purchase of Minibuses and Buses		30,000,000	
5337000900 Tourism Development	Net Expenditure..... KShs.	-	50,000,000	20,000,000
5337000000 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT	Net Expenditure..... KShs.	97,500,000	482,125,000	369,500,000
53380000001 Nairobi Revenue servises				
	3110302 Refurbishment of Non-Residential Buildings	10,000,000	15,000,000	
	3110199 Purchase of Buildings - Other	6,000,000		
	3111111 Purchase of ICT networking and Communications Equipment	235,000,000	250,000,000	250,000,000
	3111112 Purchase of Software	44,000,000	26,000,000	
53380000001 Nairobi Revenue servises	Net Expenditure..... KShs.	295,000,000	291,000,000	250,000,000
5338000000 NAIROBI REVENUE AUTHORITY	Net Expenditure..... KShs.	295,000,000	291,000,000	250,000,000
TOTAL COUNTY EXECUTIVE		13,093,026,465	14,013,429,431	15,134,645,615
5322000000 COUNTY ASSEMBLY	Net Expenditure..... KShs.	1,000,000,000	1,000,000,000	500,000,000
	TOTAL NET EXPENDITURE FOR VOTE D5310000000 NAIROBI CITY COUNTY	14,093,026,465	15,013,429,431	15,634,645,615

LIST OF PROPOSED PROJECTS FOR THE FYs 2026/2027

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027 Estimates
1	5311000000 COUNTY PUBLIC SERVICE BOARD			
2	Upgrading of Human Resource Integrated System	City hall	CPSB	15,000,000
	Total 5311000000 COUNTY PUBLIC SERVICE BOARD			15,000,000
	5314000000 FINANCE & ECONOMIC PLANNING			
3	Refurbishment of buiding 5th Exchange Office	Central	Finance HQ	10,000,000
4	Settlement of all development pending bills	Cenral	Debt Management Dept	700,000,000
5	Costruction of Perimeter wall at the general storesand Nanyuki stores and construction of weigh bridge	Central	Supply Chain Department	49,379,681
6	Acquition of Asset Management Software	Central	Asset Management Department	20,000,000
	Total 5314000000 FINANCE & ECONOMIC PLANNING			779,379,681
	5320000000 PUBLIC SERVICE MANAGEMENT			
7	Biometric Card Registration Cards	Annex	HRM	8,000,000
	Total 5320000000 PUBLIC SERVICE MANAGEMENT			8,000,000
	5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY			
8	National Agricultril Value Chain Devt Project (NAVCDP)			105,000,000
9	Completion of Animal Clinic	Pangani-Westlands	Veterinary Services	20,000,000
	TOTAL 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY			125,000,000
	5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES			
10	Procurement, installation and servicing of 500 No. of litter bins		5323000300 Solid Waste Management Section	250,000,000
11	SOLID WASTE MANAGEMENT	Dandora dumpsite	5323000300 Solid Waste Management Section	1,635,857,901
12	Maintenance of all parks		5323000200 Parks & Open Spaces Section	40,000,000
13	Retrofication Jevanje gardens	Kamukunji	5323000200 Parks & Open Spaces Section	43,000,000
14	Beautification of transport corridors	City wide	5323000200 Parks & Open Spaces Section	20,000,000
	SUB TOTAL			1,988,857,901
15	Procurement and distribution of 200 no. water tanks	All 85 wards	Water & sewerage services	30,000,000
16	Completion of stalled projects (boreholes and ablution blocks	Ablution block (dandora, Mugumoini)	Water & sewerage services	38,000,000
	SUB TOTAL			68,000,000
	TOTAL 5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES			2,056,857,901
	5325000000 WARD DEVELOPMENT PROGRAMMES			
17	Various Ward Projects	City Wide	WDP	2,155,000,000
	TOTAL 5325000000 WARD DEVELOPMENT PROGRAMMES			2,155,000,000
	5327000000; LIQOUR LICENSING BOARD			
18	Construction of rehabilitation centre	Mwiki ward	Liqour licensing	50,000,000
	TOTAL 5327000000; LIQOUR LICENSING BOARD			50,000,000
	5329 BOROUGH AND SUB COUNTY ADMNISTRATION			
19	EXECUTIVE RESIDENCE AND OFFICES	LADY NORTHEY	5329000100 Office Of County Secretary Headquarters	120,000,000
20	Re-roofing of leaking roof and damaged ceiling at MAIN CITY Hall	MAIN CITY HALL	5329000100 Office Of County Secretary Headquarters	20,000,000
21	Refurbishment of City Hall Annex Phase III	CITY HALL ANNEX	5329000100 Office Of County Secretary Headquarters	40,000,000
22	Renovation of MAIN CITY Hall Exterior	CITY HALL MAIN	5329000100 Office Of County Secretary Headquarters	20,000,000
23	Renovation of MAIN CITY Hall Interior	CITY HALL MAIN	5329000100 Office Of County Secretary Headquarters	80,000,000

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027
				Estimates
24	Construction of an off-site archive	CITY HALL BASEMENT	5329000200 Records Management	10,000,000
25	Solarization of MAIN CITY Hall	MAIN CITY HALL	5329000100 Office Of County Secretary Headquarters	90,000,000
26	Purchase of vehicles (Governor)	MAIN CITY HALL	5329000100 Office Of County Secretary Headquarters	30,000,000
27	E-cabinet	City Hall	CEC SECRETARIAT	24,000,000
28	Purchase 2 No of lifts	Central Ward	5329000100 Office Of County Secretary Headquarters	40,000,000
	SUB TOTAL			474,000,000
29	Construction of Southern Borough and Customer service Centre	Joseph Kang'ethe, Kibra Sub County	5329001100 Boroughs, Sub County Administration	98,656,062
30	Construction of Northern Borough and Customer service Centre	Gatharaini grounds, clay city, Kasarani sub county	5329001100 Boroughs, Sub County Administration	97,554,175
31	Construction of Westlands sub county office	Westlands Sub County	5329001100 Boroughs, Sub County Administration	8,010,000
32	Construction of Kasarani sub county office	Kasarani Sub County	5329001100 Boroughs, Sub County Administration	8,010,000
33	Roysambu Sub County	Roysambu Sub County	5329001100 Boroughs, Sub County Administration	45,000,000
34	Langata Sub County	Langata Sub County	5329001100 Boroughs, Sub County Administration	45,000,000
35	Rehabilitation of 20 Ward Offices	City Wide	5329001100 Boroughs, Sub County Administration	37,176,872
36	Equipping Of Boroughs Sub county and Ward Offices	6 boroughs, 17 sub counties and 85 wards	5329001100 Boroughs, Sub County Administration	21,337,434
37	Construction of a perimeter wall Northern Borough	Clay City	5329001100 Boroughs, Sub County Administration	9,678,000
	SUB TOTAL			370,422,542
38	Construction of 3No Fire Stations	Kangemi & Toi	5329001800 Fire fighting and Rescue	120,000,000
	SUB TOTAL			120,000,000
39	Audit Software	City Hall	5329002100 Audit	10,000,000
	SUB TOTAL			10,000,000
	TOTAL 5329 BOROUGHS AND SUB COUNTY ADMINISTRATION			974,422,542
	5330000000 COUNTY ATTORNEY			
40	Office Renovation		Legal Affairs	7,000,000
	TOTAL 5330000000 COUNTY ATTORNEY			7,000,000
	5331000000 INNOVATION AND DIGITAL ECONOMY			
41	GIS	City Hall	Smart Nairobi	15,000,000
42	Email exchange	City Hall	Smart Nairobi	9,000,000
43	Review of IDE Road Map	City Hall	Smart Nairobi	20,000,000
44	Data loss Prevention system	City Hall	Smart Nairobi	5,000,000.00
45	Security information and event management (SIEM)	City Hall	Smart Nairobi	7,000,000
46	Innovation hubs	All the Nairobi sub-counties	Digital Economy	-
47	Technical computing support tools ICT Devices(Priority deployment).	City hall	ICT Infrastructure	8,800,000
48	Server and storage platform(County data centre upgrade)	City Hall	ICT Infrastructure	28,500,000
49	LAN MATERIAL(Installation of Network infrastructure)	City Hall and sub county offices	ICT Infrastructure	35,200,000
	Total 5331000000 INNOVATION AND DIGITAL ECONOMY			128,500,000
	5332000000 HEALTH, WELLNESS AND NUTRITION			
50	Procurement, installation & commissioning of coolers at City Mortuary	Kenyatta Golf Course, Kibra	Nairobi City Funeral Home	16,771,396
51	Supply, delivery and installation of generator at Nairobi Funeral Home	Kenyatta Golf Course, Kibra	Nairobi City Funeral Home	14,706,050
52	Supply, delivery and installation of an incinerator at Nairobi Funeral Home	Kenyatta Golf Course, Kibra	Nairobi City Funeral Home	13,688,000
53	Establishment of a county integrated food and water safety laboratory	Kilimani	Environmental Health	20,392,780
54	health Wellness and Nutrition Programme	Various schools	School feeding	1,000,000,000
55	Establish an ICU and NICU at Mbagathi Hospital (NCC/HWN/T/324/2022-23)	Kenyatta Golf Course, Kibra	Mbagathi Hospital	19,738,228
56	Construction of medical block for OPD, HDU and ICU at Mbagathi Hospital	Kenyatta Golf Course, Kibra	Mbagathi Hospital	155,870,376

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027
				Estimates
57	Establish an ICU and NICU at Pumwani Maternity Hospital (NCC/HWN/T/291/2022-23)	Pumwani, Kamukunji	Pumwani Maternity Hospital	17,859,175
58	Construction and completion works including associated mechanical, electrical and sewer works at Mama Lucy Kibaki Hospital - Phase 2	Komarock, Embakasi Central	Mama Lucy Kibaki Hospital	200,014,400
59	Completion of the stalled new medical block at Mathare North Hospital (NCC/CHS/T/514/2024-2025)	Mathare North, Ruaraka	Level 4 Hospitals	15,844,711
60	Construction of a perimeter wall at Makadara Hospital (NCC/HWN/T/345/2023-2024)	Hamza, Makadara	Level 4 Hospitals	11,011,636
61	Construction of Tasia health centre (NCC/CHS/T/515/2024-2025)	Embakasi Airport, Embakasi East	Level 4 Hospitals	21,731,604
62	Proposed rehabilitation of a theatre at Njenga Hospital (NCC/HWN/PH/T/562/2024-2025)	Mukuru kwa Njenga, Embakasi South	Level 4 Hospitals	4,892,578
63	Construction of a maternity wing at Umoja I Health Centre (NCC/HWN/T/452/2023-2024)	Umoja I, Embakasi West	Health Facilities	29,895,995
64	Construction of a new one storey medical block at the existing Upendo Health center	Hospital, Mathare	Health Facilities	19,509,006
65	Construction of a new one storey medical block at the Kamulu, Ruai ward	Ruai, Kasarani	Health Facilities	20,026,000
66	Completion of the stalled new medical block at Dandora II health centre	Dandora III, Embakasi North	Health Facilities	19,529,039
67	Completion of a medical block at Karen Health centre	Karen, Langata	Health Facilities	26,174,492
68	Completion of construction of Administration block at Mukuru Health Centre (NCC/HWN/T/505/2023-2024)	Mukuru kwa Njenga, Embakasi South	Health Facilities	26,850,125
69	Construction of Medical block at Kamiti Health Centre (NCC/HWN/T/058/2024-2025)	Kahawa West, Roysambu	Health Facilities	28,555,018
70	Construction of a Level 2 health facility in Utalii ward (NCC/HWN/T/450/2023-2024)	Utalii, Embakasi South	Health Facilities	21,154,345
71	Construction of Kware dispensary – Kware Ward (NCC/HWN/T/507/2023-2024)	Kware, Embakasi South	Health Facilities	26,526,075
72	Construction of a new Level 3 Hospital including perimeter wall and landscaping in Kayole Central ward (NCCG/HWN/T/449/2023-2024)	Kayole Central	Health Facilities	31,983,960
73	Completion of Shiranga Dispensary	Njiru	Health Facilities	7,563,728
74	Construction of a perimeter wall at Ngomongo Dispensary (NCC/HWN/T/302/2023-2024)	Korogocho, Ruaraka	Health Facilities	14,046,162
75	Construction of a perimeter wall at Shiranga Dispensary (NCC/HWN/T/341/2023-2024)	Njiru, Kasarani	Health Facilities	11,599,316
76	Construction of perimeter wall at Lucky Summer Dispensary	Lucky Summer	Health Facilities	11,233,672
77	Expansion of Pumwani maternity College of Nursing & Midwifery	Pumwani	Health Facilities	90,000,000
78	Upgrade of Kibera DO Health Centre	Makiana, Kibra	Health Facilities	3,800,000
79	Proposed extension of the maternity wing at Njiru Hospital	Njiru, Kasarani	Level 4 Hospitals	2,000,000
80	Upgrade of GSU Embakasi Health Centre	Utawala, Embakasi East	Health Facilities	1,000,000
81	Proposed construction of a maternity block at Gatina Dispensary	Gatina, Dagoreti North	Health Facilities	10,000,000
82	Proposed procurement of Standby generator at Mwiki Health Centre	Mwiki, Kasarani	Health Facilities	4,000,000
83	Upgrade of Lower Kabeter Dispensary	Kitisuru, Westlands	Health Facilities	3,000,000
84	Upgrade of GSU Nairobi West Health Centre	Makiana, Kibra	Health Facilities	1,000,000
85	Upgrade of Kaberia Dispensary	Ngando, Dagoreti South	Health Facilities	2,000,000
86	Upgrade of Nairobi West Prison Health Centre	Nairobi West, Langata	Health Facilities	2,000,000
87	Renovations of County health office	Starehe	County health offices	10,000,000
88	Proposed renovation works at Chandaria Health Centre	Ruthimitu, Dagoreti South	Health Facilities	3,400,000
89	Proposed renovation works at Langata Hospital	Mugumoini, Langata	Level 4 Hospitals	3,000,000
90	Construction of a perimeter wall at Jerusalem Dispensary	Uhuru/Kariobangi South, Embakasi West		3,000,000
91	Proposed renovation works at Kianda 42 Hospital	Sarangombe, Kibra	Level 4 Hospitals	5,000,000
92	Proposed construction of a perimeter wall and other renovation works at Kasarani Health Centre	Kasarani, Kasarani	Health Facilities	3,000,000
93	Proposed renovation works at Karen Health Centre	Karen, Langata	Health Facilities	830,000
94	Proposed construction of abolition block and other works at Ruaraka Dispensary	Ruaraka, Ruaraka	Health Facilities	2,000,000
95	Proposed renovation works at Mathare North Hospital	Mathare North, Ruaraka	Health Facilities	3,000,000
96	Proposed completion of construction of the stalled block at Plainsview Health Centre	Nairobi South, Starehe	Health Facilities	7,000,000

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027 Estimates
	TOTAL 5332000000 HEALTH, WELNESS AND NUTRITION			1,966,197,867
	5333000000 BUILT ENVIROMENT & URBAN PLANNING			
97	Property addressing	Countywide	Urban Policy and Research	10,000,000
98	County Spatial Plan	Entire county	Urban Policy and Research	10,000,000
	SUB TOTAL			20,000,000
99	Purchase of 3No of RTKs, 2No Stations, Levels, 10 No Laser equipment	City hall annex	Lands Survey	25,000,000
100	Purchase 3no. map cabinets and 2no. Safes	City hall annex	Lands Survey	5,000,000
	SUB TOTAL			30,000,000
101	Second Kenya Informal Settlement improvement Project (KISIP2)All phases			573,000,000
102	Renovation of County estate offices	Kaloleni, Gorofani, Woodley and Lumumba	5333000700 Urban Renewal and Housing Hq	7,000,000
103	Renovation of Uhuru Estate	Uhuru	5333000700 Urban Renewal and Housing Hq	10,000,000
104	Renovation of Harambee Estate	Harambee	5333000700 Urban Renewal and Housing Hq	7,600,000
105	Renovation of Huruma Estate	Huruma	5333000700 Urban Renewal and Housing Hq	20,000,000
106	Reroofing of Kariokor estate	Kariokor	5333000700 Urban Renewal and Housing Hq	20,000,000
107	Construction of perimeter wall at Huruma estate	Huruma	5333000700 Urban Renewal and Housing Hq	22,000,000
	SUB TOTAL			659,600,000
	TOTAL 5333000000 BUILT ENVIROMENT & URBAN PLANNING			709,600,000
	5334000000 MOBILITY AND WORKS			
108	Routine maintenance of roads-city wide	City wide	Roads	300,149,588
109	Construction of Majimbo road – Makongeni ward	Makongeni	Roads	2,953,747
110	Construction of Amboseli Lane	Kilimani	Roads	1,831,035
111	Construction of Nyangusi road – Umoja 1 ward	Umoja 1	Roads	2,703,385
112	Construction of GNCA – Kware Road – Pipeline Road	Pipeline	Roads	27,970,036
113	Upgrading to Bitumen standards of DC- Mwembeni – Nyumba Kubwa Gaza road	Makina	Roads	1,873,308
114	Rehabilitation of Feeder road next to Kenya Builder Plot 10 Taj-Mall – Mashariki	Pipeline	Roads	10,955,499
115	Rehabilitation of Marurui Primary School to Wakinyanjui Road in Roysambu ward	Roysambu	Roads	19,515,416
116	Repair and renovate drainage in Korogocho mart roads, Maito Njeri, Kamunde and Tumaini roads-Retender	Korogocho	Roads	18,895,843
117	Construction of Tena Baptist Road and the loops into paving blocks	Umoja 1	Roads	22,753,865
118	Upgrading to Bitumen standards of Drumvale – Sir Henry Ring road in Ruai (part)	ruai	Roads	106,996,460
119	Upgrading of Mukiriti – Githima Road	Ruthimitu	Roads	43,000,000
120	Rehabilitation of New Riverside Road in Babadogo Ward	Baba Dogo	Roads	19,950,840
121	Construction of Millennium Road within Mountain View Ward	Mountain View	Roads	20,764,405
122	Rehabilitation of access roads in Lower Savannah Ward	Lower Savannah Ward	Roads	20,764,405
123	Construction of Bima Road, Station-Kware, PNU Bypass Road and Rubis-Kiwanja Primary School	Kahawa West Ward	Roads	19,267,871
124	Construction of Kirui Road	Riruta	Roads	19,454,938
125	Rehabilitation and Upgrading of highway offices	Starehe	Roads	20,000,000
126	Construction of Muthua, Kagongo, Kagira, Mukiriti (Hon. Sakaja Road)	Uthiru/ Ruthimitu	Roads	19,642,005
	SUB TOTAL			699,442,647
127	Construction of Motorable Bridge Mgingo Gituamba in Dandora IV Ward	Dandora IV	Structural Engineering Services	36,402,380
128	Construction of Jerusalem- Kiambu Motorable Bridge	Eastleigh South	Structural Engineering Services	828,373
129	Installation of reinforced concrete bridge at Siranga – Obama in Njiru Ward	Njiru	Structural Engineering Services	18,125,406
130	Construction of Footbridge in Ruai Ward	Ruai	Structural Engineering Services	1,656,448
131	Construction of footbridge at Deep Sea	Parklands	Structural Engineering Services	16,723,578
132	Acquisition of engineering soft-wares	City Wide	Structural Engineering Services	20,000,000

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027 Estimates
133	Maintenance of footbridges	City Wide	Structural Engineering Services	20,000,000
134	Maintenance of motorable bridges	City Wide	Structural Engineering Services	20,000,000
135	Maintenance of box culverts	City Wide	Structural Engineering Services	10,000,000
	SUB TOTAL			143,736,185
136		City Wide	Public Transport	5,000,000
137	First and Last Mile Connectivity	City Wide	Public Transport	350,000,000
138	Public Transport Facilities	City Wide	Public Transport	50,000,000
139	Traffic flow interventions	City Wide	Traffic & Parking	100,000,000
140	Data collection, analysis, operation and maintenance	Nairobi Central	Traffic & Parking	5,000,000
141	Road Safety Interventions	City Wide	Traffic & Parking	50,000,000
142		City Wide	Traffic & Parking	30,000,000
	SUB TOTAL			590,000,000
143	Proposed installation of new Modern weigh bridge and ramp at Kangundo Asphalt Plant	Molwem	Mechanical Services	15,000,000
144	Rehabilitation of old weigh bridge at Nanyuki rd Asphalt plant	Viwandani	Mechanical Services	10,000,000
145	Purchase of specialized machinery and equipment for use at asphalt plant and laying of premix	Citywide	Mechanical services	150,000,000
146	Effective & efficient fueling system for Automotive, moving plant and Facilities plant	Cityhall	Fleet management	40,000,000
147	Containerized fuel station at the county garage	Viwandani	Mechanical services	7,241,497
148	Purchase of assorted vehicles plant and equipment	Citywide	Mechanical services	600,000,000
149	Rehabilitation of the Central Garage	Viwandani	Mechanical services	20,758,503
	SUB TOTAL			843,000,000
150	Rehabilitation of Racecourse Road Workshops	Nairobi Central	Building Works	6,000,000
151	Refurbishment of Estelands Road Offices	Nairobi Central	Building Works	4,000,000
152	Refurbishment of Workshop at City Hall	Nairobi Central	Building Works	5,000,000
	SUB TOTAL			15,000,000
153	Maintenance of street/ Public lights in Nairobi	All wards	Energy & Lighting	100,000,000
154	Installation of CCTV Cameras and Electric fence	Highways depot	Energy & Lighting	13,251,431
	SUB TOTAL			113,251,431
	TOTAL 5334000000 MOBILITY AND WORKS			2,404,430,262
	5335000000 TALENT SKILLS DEVT & CARE			
155	Construction of Raila Odinga ECDE Center- Makina Ward	Makina	5335000200 Early Childhood Development Centers	8,000,000
156	construction of Skyway ECDE Center – Mihango	Mihango	5335000200 Early Childhood Development Centers	8,000,000
157	Proposed construction of a new ECDE centre Mwiki ECDE	Mwiki ward	5335000200 Early Childhood Development Centers	7,960,929
158	Proposed construction of a new ECDE centre - Dandora Day	Dandora Ward	5335000200 Early Childhood Development Centers	4,642,053
159	Completion of a new ECD – Kawangware Primary	Kawangware	5335000200 Early Childhood Development Centers	8,995,406
160	Completion of a new ECD – Kariobangi South	kariobangi south	5335000200 Early Childhood Development Centers	7,960,929
161	Completion of an ECD – Riruta Satellite Primary	Riruta Satellite	5335000200 Early Childhood Development Centers	5,513,408
162	Completion of an ECD (Joash Olum)	Highrise	5335000200 Early Childhood Development Centers	5,646,207
163	Construction of Komarock South ECD	Komarock	5335000200 Early Childhood Development Centers	2,500,000
164	Constructon of Undugu ECD	Nyayo Highrise	5335000200 Early Childhood Development Centers	5,166,261
	SUB TOTAL			64,385,193
165	Renovation of Umoja 1 VTC	Umoja I VTC	5335000300 Vocational Training	1,243,172
166	Construction of a New VTC at Nyayo Highrise	Nyayo Highrise VTC	5335000300 Vocational Training	5,000,000
	SUB TOTAL			6,243,172
167	Construction of Mwiki Stadium	Mwiki	5335001400 Sports	85,000,000
168	Construction of Woodley Stadium	Woodley	5335001400 Sports	21,500,935
169	Construction of Umoja 1 Tena grounds	Umoja 1	5335001400 Sports	5,000,000
170	Construction of -Kihumbuini	kihumbuini	5335001400 Sports	35,160,780
171	Construction of Green Park and Soccer Ground- Waithaka	Waithaka	5335001400 Sports	40,000,000
172	Muslim Sports Ground Construction	Kabiro	5335001400 Sports	10,000,000
173	Rehab of Jericho Grounds	Jericho	5335001400 Sports	50,000,000
174	Rehabilitation of City stadium (Joe Kadenge Stadium)	City stadium	5335001401 Sports	20,000,000

S/NO	Project Description	Location	Delivery Unit	FY 2026/2027 Estimates
175	Construction of Biafra Basketball Court and Rehabilitation of Kinyago playground in Carlifonia	California	5335001401 Sports	45,000,000
176	Upgrading of Bambay Kitisuru Playing field	Kitusuru	5335001401 Sports	20,000,000
177	Upgrading of Majimbo Ground	Makongeni	5335001401 Sports	20,000,000
178	Playing Field in Schools (4No in 85 wards @ 400k			136,000,000
	SUB TOTAL			487,661,715
179	Construction of Dandora II youth complex	Dandora 11	5335001200 Recreation Services	20,000,000
180	Construction of Mwiki Social hall	Mwiki	5335001200 Recreation Services	25,000,000
181	Completion of Kabiro Social Hall	Kabiro ward	5335001200 Recreation Services	10,000,000
182	Rehabilitation of Mathare North Social Hall	Mathare North	5335001200 Recreation Services	15,000,000
183	Equipping 5No. Newly Constructed Social Halls	Dandora1, Mugumoini, Saika, Karen, Uhuru	5335001200 Recreation Services	21,755,750
				91,755,750
184	Rehabilitate kibera Library	Kibra	5335001401 Library Services	5,000,000
185	Construction of ablution block and renovation of Mcmillan library/	Mac Millan Library banda street	5335001402 Library Services	50,000,000
	SUB TOTAL			55,000,000
186	completion of peremiter fence at Mji Wa Huruma	Runda	5335000700 Family welfare	10,000,000
187	Purchase of Van for Mji Wa Huruma	Runda	5335000700 Family Welfare	6,100,000
	SOCIAL SUB-TOTAL			16,100,000
	TOTAL 5335000000 TALENT SKILLS DEVT & CARE			721,145,830
	5336000000; BUSINESS & HUSTLER OPPORTUNITIES			
188	Construction of Mutuini Market	Mutuini	Markets	12,592,913
189	Construction of Jujo Market	Mihang'o	Markets	22,964,315
190	Completion of Kahawa west Market	Kahawa west	Markets	42,000,000
191	Construction of Karen Market	Karen	Markets	41,000,000
192	Construction of Dandora E Market	Dandora 3	Markets	69,000,000
193	Construction of Miraa Market	Kariokor Ziwani	Markets	116,435,153
194	Construction of Modern Kiosks	Pumwani; Ziwani/Kariokor; Nairobi central; Lucky summer; Githurai; California; Utalii; Lower savannah; Matopeni spring valley; Nairobi west; kware; hospital; Huruma; Umoja2; Dandora 2; Roysambu; Kariobangi North; Ruai; Korogocho and Upper savannah	Markets	66,000,000
195	Mobile Weight Verification Unit	South c(HQ)	Weights & measures	25,000,000
196	Mediation center for Cooperatives	City Hall	Co-operative Development	15,000,000
197	Biashara stimulus program	Across Nairobi City County	Msmes	190,000,000
	TOTAL 5336000000; BUSINESS & HUSTLER OPPORTUNITIES			599,992,381
	5337000000 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT			
198	Renovation of 2nd Floor City Hall Main (Inclusivity, PP & Customer Service Head Office)	Main City Hall, East Wing, 2nd Floor.	IPPCs Administration	20,000,000
199	Public Participation Truck	City Hall	Public Participation	45,000,000
200	2No Customised Media Vehicles	City Hall	Public Communications	32,500,000
	TOTAL 5337000000 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT			97,500,000
	5338000000 NAIROBI REVENUE AUTHORITY			
201	Refurbish Revenue Offices -City Hall	Central ward	Nairobi Revenue Services	10,000,000
202	Installation of 12 No Containerized Offices	12 Sub counties	Nairobi Revenue Services	6,000,000
203	Revenue system development and maintenance			235,000,000
204	Automation of Sunken Park	Central Ward	Nairobi Revenue Services	44,000,000
	TOTAL 5338000000 NAIROBI REVENUE AUTHORITY			295,000,000
	COUNTY EXECUTIVE			13,093,026,465
	COUNTY ASSEMBLY			1,000,000,000
	VOTE 5310 TOTALS			14,093,026,465

LET'S MAKE **NAIROBI** WORK

TELEPHONE: +254 725 624 489; +254 738 041 292 | EMAIL: INFO@NAIROBI.GO.KE | CITY HALL, CITY HALL WAY, P.O. BOX 30075 00100, NAIROBI, KENYA