

COUNTY GOVERNMENT OF THARAKA NITHI

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

THARAKA NITHI COUNTY PROGRAM BASED BUDGET
2026/2027 FINANCIAL YEAR

APRIL 2026

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REVENUE ESTIMATES FY 2024/25 - FY 2029/30

Revenue by source and type

SOURCE OF INCOME	Actual Revenue FY 2024/25	Budget Estimates FY 2025/26	Revised Budget Estimates FY 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Land and rate	-	2,000,000	-		-	-	-
Plot / Land Rates & Rents and Stand Premium	6,138,822	6,000,000	8,200,000	10,000,000	10,500,000	11,025,000	11,576,250
Single Business Permit	91,386,989	90,000,000	98,150,000	98,000,000	102,900,000	108,045,000	113,447,250
Cess Fees	60,476,567	60,000,000	60,522,000	65,000,000	68,250,000	71,662,500	75,245,625
Barter Market / Entrance Fee / Slaughter Fees	15,757,460	25,000,000	23,486,000	18,000,000	18,900,000	19,845,000	20,837,250
Parking Fees	20,536,079	22,000,000	22,000,000	23,000,000	24,150,000	25,357,500	26,625,375
Rent / Lease County Houses and Stalls	5,016,706	3,000,000	5,314,000	5,500,000	5,775,000	6,063,750	6,366,938
Plan Approval fees	7,459,455	6,000,000	16,000,000	14,000,000	14,700,000	15,435,000	16,206,750
Weights and measures	-	-	-	1,000,000	1,050,000	1,102,500	1,157,625
Penalties	-	400,000	400,000	700,000	735,000	771,750	810,338
Livestock and Agriculture Produce Cess	498,957	9,000,000	3,578,000	5,500,000	5,775,000	6,063,750	6,366,938
Tourism (Mt. Kenya Lodge)	-	1,000,000	-	-	-	-	-
Transfer application & adjudication	2,383,409	5,000,000	5,000,000	5,000,000	5,250,000	5,512,500	5,788,125
Technical Services	-	10,000,000	-	-	-	-	-
Miscellaneous	480,700	1,000,000	14,081,692	5,000,000	5,250,000	5,512,500	5,788,125
Liquor License	20,734,402	25,000,000	25,000,000	22,000,000	23,100,000	24,255,000	25,467,750
Veterinary services	6,977,024	9,200,000	9,200,000	8,500,000	8,925,000	9,371,250	9,839,813
Cooperative services	-	200,000	200,000	400,000	420,000	441,000	463,050
Fire inspection	-	200,000	200,000	400,000	420,000	441,000	463,050
Administration Fees and Charges	436,157	5,000,000	1,750,000	3,000,000	3,150,000	3,307,500	3,472,875
Net Own Source Revenue	**238,282,727**	**280,000,000**	**293,081,692**	**285,000,000**	**299,250,000**	**314,212,500**	329,923,125
Appropriation-in-Aid (Receipts from Medical services)	243,508,369	305,400,000	305,400,000	365,513,235	383,788,897	402,978,342	423,127,259

SOURCE OF INCOME	Actual Revenue FY 2024/25	Budget Estimates FY 2025/26	Revised Budget Estimates FY 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Gross Own source Revenue	**481,791,096**	**585,400,000**	**598,481,692**	**650,513,235**	**683,038,897**	**717,190,842**	753,050,384
NATIONAL GOVERNMENT FUNDING							-
Equitable Share	4,749,766,134	4,587,150,462	5,058,286,293	5,219,759,236	5,480,747,198	5,754,784,558	6,042,523,786
LOANS, GRANTS AND DONATIONS			-				-
Danida	6,045,000	6,045,000	6,324,000		-	-	-
Other Conditional Grants/CHP National Grant	37,950,000	32,703,317	37,950,000	37,950,000	39,847,500	41,839,875	43,931,869
Other Conditional Grants/Basic Salary Arrears for CG Health Workers	-		24,597,481	-	-	-	-
UHC Worker's Salaries-Permanent				231,773,781	243,362,470	255,530,594	268,307,123
Supplement of Construction	-	47,981,059	30,000,000	30,510,000	32,035,500	33,637,275	35,319,139
Building Resilient and Responsive Health Systems (BREHS)	-	-	-	19,227,702	20,189,087	21,198,541	22,258,469
National Agricultural Value Chain Development Project (NAVCDP	77,251,060	231,249,281	231,250,000	105,000,000	110,250,000	115,762,500	121,550,625
Kenya Informal Settlement Programme	167,000,000	-	1,000,000		-	-	-
Emergency Locust Response Project (ELRP)	6,689,317	-	-		-	-	-
FLOCCA	8,913,384	176,000,000	197,000,000	229,000,000	240,450,000	252,472,500	265,096,125
FLOCCA- Bal b/f			89,133,840		-	-	-
WB KWASH PforR	-	350,000,000	350,000,000	300,000,000	315,000,000	330,750,000	347,287,500
WB KWASH PforR Bal b/f FY 2025-26				141,979,713			-
Equalization Fund	-	-	44,005,716		-	-	-
Aquaculture Business Development Programme	9,978,406	15,810,384	10,489,999	15,810,384	16,600,903	17,430,948	18,302,496
Aggregated Industrial Parks Programme	-	150,000,000	-	250,000,000	262,500,000	275,625,000	289,406,250
KDSP-II Level II	-	352,000,000	352,500,000	352,500,000	370,125,000	388,631,250	408,062,813
KDSP-II Level	-	37,500,000	72,909,500	37,500,000	39,375,000	41,343,750	43,410,938
KUSP II - UIG Grant	32,309,300	36,750,000	36,750,000	35,000,000	36,750,000	38,587,500	40,516,875
KUSP II- UDG Grant	-		108,609,811	234,523,457	246,249,630	258,562,111	271,490,217

SOURCE OF INCOME	Actual Revenue FY 2024/25	Budget Estimates FY 2025/26	Revised Budget Estimates FY 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Road Maintenance Levy	55,944,250	161,810,687	55,944,250				-
Kenya Water Shed Services Improvement Project (KEWASIP)			-	150,000,000	157,500,000	165,375,000	173,643,750
BANK BALANCES		-	205,324,447	-	-	-	-
TOTAL NATIONAL GOVERNMENT FUNDING	**5,151,846,851**	**6,185,000,190**	**6,912,075,337**	**7,390,534,273**	**7,610,982,288**	**7,991,531,402**	**8,391,107,973**
GRAND TOTAL FUNDING	**5,633,637,947**	**6,770,400,190**	**7,510,557,029**	**8,041,047,508**	**8,294,021,185**	**8,708,722,244**	**9,144,158,356**

Summary of Revenue Estimates by Financing Category

Financing Category	Actual Revenue FY 2024/25	Budget Estimates FY 2025/26	Revised Budget Estimates FY 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Own Source Revenue	**481,791,096**	585,400,000	**598,481,692**	650,513,235	683,038,897	717,190,842	753,050,384
Conditional Grants	402,080,717	1,597,849,728	1,648,464,597	2,170,775,037	2,279,313,789	2,393,279,479	2,512,943,453
Equitable Share	4,749,766,134	4,587,150,462	5,058,286,293	5,219,759,236	5,480,747,198	5,754,784,558	6,042,523,786
Bank Bal B/f	0	-	205,324,447				0
Total	**5,633,637,947**	**6,770,400,190**	**7,510,557,029**	**8,041,047,508**	**8,443,099,884**	**8,865,254,878**	**9,308,517,622**

BUDGET EXPENDITURE SUMMARIES

Summary of expenditure by category FY 2024/25-2029/30

Expenditure Category	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Compensation to Employees	2,294,496,131	2,678,995,180	2,768,995,180	3,048,483,048	3,200,907,200	3,360,952,560	3,529,000,188
Grants and Other Transfers	2,013,638,310	1,055,516,235	856,681,608	1,642,753,071	1,724,890,725	1,811,135,261	1,901,692,024
Social Benefits	45,000,000	60,076,270	60,076,270	45,000,000	47,250,000	49,612,500	52,093,125
Other Expenses	10,000,000	35,000,000	13,000,000	35,000,000	36,750,000	38,587,500	40,516,875
Acquisition of Non-Financial Assets	1,067,571,170	1,661,381,717	2,213,803,824	2,004,005,793	2,104,206,083	2,209,416,387	2,319,887,206
Acquisition of Financial Assets	30,000,000	10,000,000	10,000,000	0	0	0	0
Use of Goods and Services	1,021,459,706	1,269,430,788	1,588,000,147	1,265,805,596	1,329,095,876	1,395,550,670	1,465,328,204
Grand Total	**6,482,165,317**	**6,770,400,190**	**7,510,557,029**	**8,041,047,508**	**8,443,099,884**	**8,865,254,878**	**9,308,517,622**

Total Projected Expenditure by Department FY 2024/25-2029/30

Department	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Agriculture, Crop Production, Livestock and Veterinary Services	578,524,558	581,241,378	696,821,607	463,847,696	487,040,081	511,392,085	536,961,689
Chuka County Referral Hospital	134,400,000	100,700,000	100,700,000	184,500,000	193,725,000	203,411,250	213,581,813
County Assembly	620,004,325	538,533,605	538,533,605	573,960,285	602,658,299	632,791,214	664,430,775
County Public Service Board	34,133,400	40,133,400	38,863,400	65,871,127	69,164,683	72,622,918	76,254,063
Culture and Tourism	36,200,000	36,249,800	41,468,050		-	-	-
Education, Vocational Training and Culture	264,623,423	254,622,350	252,219,850	379,081,885	398,035,979	417,937,778	438,834,667

Energy and Industry	0		0	314,520,100	330,246,105	346,758,410	364,096,331
Environment, Mining and Natural Resources	179,668,000	279,850,300	342,700,300	424,963,038	446,211,190	468,521,749	491,947,837
Finance and Economic Planning	216,729,900	246,229,900	290,769,908	278,595,782	292,525,571	307,151,850	322,509,442
Fisheries And Ecosystem Development	35,810,384	49,910,000	40,439,999	23,660,384	24,843,403	26,085,573	27,389,852
Gender, Children and Social Services	38,600,000	36,000,000	35,535,500	31,552,911	33,130,557	34,787,084	36,526,439
Lands, Physical Planning and Housing	101,965,000	153,965,450	76,546,200	42,088,466	44,192,889	46,402,534	48,722,660
Magutuni Sub-County Hospital		21,150,000	18,250,000	25,202,000	26,462,100	27,785,205	29,174,465
Marimanti Sub-County Hospital		21,000,000	20,200,000	34,123,348	35,829,515	37,620,991	39,502,041
Medical Services	1,595,184,194	1,688,501,197	2,186,932,018	1,043,273,746	1,095,437,433	1,150,209,305	1,207,719,770
Municipality of Chuka		6,735,000	6,735,000	73,149,180	76,806,639	80,646,971	84,679,319
Municipality of Kathwana	14,000,000	7,700,000	7,700,000	232,515,520	244,141,296	256,348,361	269,165,779
Office of Governor and Deputy Governor	103,044,900	109,931,939	114,821,939	154,823,569	162,564,747	170,692,985	179,227,634
Office of the County Secretary and County Attorney	41,230,800	39,700,900	45,820,600	78,218,842	82,129,784	86,236,273	90,548,087
Public Administration, Intergovernmental Coordination and Devolution Affairs	167,754,300	535,454,300	581,778,800	552,473,579	580,097,258	609,102,121	639,557,227
Public Health and Sanitation	395,782,688	331,764,696	361,824,716	1,490,948,177	1,565,495,586	1,643,770,366	1,725,958,884
Revenue and Resource Mobilization	123,334,200	119,330,000	117,110,000	179,294,584	188,259,313	197,672,279	207,555,893
Roads, Infrastructure, Public Works and Urban Development	903,241,434	760,742,146	1,077,816,708	1,007,510,021	1,057,885,522	1,110,779,798	1,166,318,788
Trade, Investment Promotion and Cooperative Development	312,831,880	206,831,880	55,931,480	9,409,680	9,880,164	10,374,172	10,892,881
Water Services and Irrigation	478,213,131	515,233,949	519,858,949	278,706,395	292,641,715	307,273,800	322,637,491
Youth, Sports and Tourism	106,888,800	88,888,000	80,328,400	98,757,193	103,695,053	108,879,805	114,323,796
Grand Total	**6,482,165,317**	**6,770,400,190**	**7,510,557,029**	**8,041,047,508**	**8,443,099,884**	**8,865,254,878**	**9,308,517,622**

Summary of Projected Recurrent Expenditure by Department FY 2024/25-2029/30

Department	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Agriculture, Crop Production, Livestock and Veterinary Services	198,125,895	211,992,097	203,921,607	173,200,631	181,860,663	190,953,696	200,501,380
Chuka County Referral Hospital	134,400,000	100,700,000	148,600,000	184,500,000	193,725,000	203,411,250	213,581,813
County Assembly	564,292,000	508,533,605	508,533,605	533,960,285	560,658,299	588,691,214	618,125,775
County Public Service Board	34,133,400	40,133,400	38,863,400	65,871,127	69,164,683	72,622,918	76,254,063
Culture and Tourism	31,200,000	31,249,800	36,468,050		-	-	-
Education, Vocational Training and Culture	234,623,423	214,622,350	212,219,850	345,081,885	362,335,979	380,452,778	399,475,417
Energy and Industry	0			9,520,100	9,996,105	10,495,910	11,020,706
Environment, Mining and Natural Resources	33,668,000	38,850,300	48,700,300	28,963,038	30,411,190	31,931,749	33,528,337
Finance and Economic Planning	216,729,900	206,229,900	250,769,908	242,595,782	254,725,571	267,461,850	280,834,942
Fisheries And Ecosystem Development	21,000,000	24,100,000	19,950,000	7,850,000	8,242,500	8,654,625	9,087,356
Gender, Children and Social Services	28,600,000	31,000,000	30,535,500	31,552,911	33,130,557	34,787,084	36,526,439
Lands, Physical Planning and Housing	51,965,000	69,965,450	64,646,200	35,088,466	36,842,889	38,685,034	40,619,285
Magutuni Sub-County Hospital		21,150,000	18,250,000	25,202,000	26,462,100	27,785,205	29,174,465
Marimanti Sub-County Hospital		21,000,000	20,200,000	34,123,348	35,829,515	37,620,991	39,502,041
Medical Services	1,446,184,194	1,578,501,197	1,774,589,638	863,273,746	906,437,433	951,759,305	999,347,270
Municipality of Chuka		6,735,000	6,735,000	14,000,000	14,700,000	15,435,000	16,206,750
Municipality of Kathwana	14,000,000	7,700,000	7,700,000	14,000,000	14,700,000	15,435,000	16,206,750
Office of Governor and Deputy Governor	103,044,900	109,931,939	114,821,939	154,823,569	162,564,747	170,692,985	179,227,634
Office of the County Secretary and County Attorney	41,230,800	39,700,900	45,820,600	78,218,842	82,129,784	86,236,273	90,548,087

Public Administration, Intergovernmental Coordination and Devolution Affairs	157,754,300	178,454,300	214,278,800	189,973,579	199,472,258	209,445,871	219,918,164
Public Health and Sanitation	315,782,688	331,764,696	361,824,716	1,403,768,464	1,473,956,887	1,547,654,732	1,625,037,468
Revenue and Resource Mobilization	116,334,200	119,330,000	117,110,000	179,294,584	188,259,313	197,672,279	207,555,893
Roads, Infrastructure, Public Works and Urban Development	204,485,400	205,950,400	222,771,400	368,000,021	386,400,022	405,720,023	426,006,024
Trade, Investment Promotion and Cooperative Development	52,831,880	56,831,880	47,931,480	9,409,680	9,880,164	10,374,172	10,892,881
Water Services and Irrigation	61,404,323	65,233,949	64,858,949	24,906,395	26,151,715	27,459,300	28,832,266
Youth, Sports and Tourism	36,888,800	38,888,000	37,328,400	41,757,193	43,845,053	46,037,305	48,339,171
Grand Total	**4,098,679,103**	**4,258,549,163**	**4,617,429,342**	**5,014,598,112**	**5,265,328,018**	**5,528,594,418**	**5,805,024,139**

Summary of Projected Development Expenditure by Department FY 2024/25-2029/30

Department	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29	Projected Estimates FY 2029/30
Agriculture, Crop Production, Livestock and Veterinary Services	380,398,663	369,249,281	492,900,000	290,647,065	305,179,418	320,438,389	336,460,309
County Assembly	55,712,325	30,000,000	30,000,000	40,000,000	42,000,000	44,100,000	46,305,000
Culture and Tourism	5,000,000	5,000,000	5,000,000		-	-	-
Education and Vocational Training	30,000,000	40,000,000	40,000,000	34,000,000	35,700,000	37,485,000	39,359,250
Energy and Industry	0			305,000,000	320,250,000	336,262,500	353,075,625
Environment, Mining and Natural Resources	146,000,000	241,000,000	294,000,000	396,000,000	415,800,000	436,590,000	458,419,500
Finance and Economic Planning	0	40,000,000	40,000,000	36,000,000	37,800,000	39,690,000	41,674,500
Fisheries And Ecosystem Development	14,810,384	25,810,000	20,489,999	15,810,384	16,600,903	17,430,948	18,302,496

Gender, Children and Social Services	10,000,000	5,000,000	5,000,000	-	-	-	-
Lands, Physical Planning and Housing	50,000,000	84,000,000	11,900,000	7,000,000	7,350,000	7,717,500	8,103,375
Medical Services	149,000,000	110,000,000	225,292,380	180,000,000	189,000,000	198,450,000	208,372,500
Municipality of Chuka				59,149,180	62,106,639	65,211,971	68,472,569
Municipality of Kathwana				218,515,520	229,441,296	240,913,361	252,959,029
Public Administration, Intergovernmental Coordination and Devolution Affairs	10,000,000	357,000,000	367,500,000	362,500,000	380,625,000	399,656,250	419,639,063
Public Health and Sanitation	80,000,000		-	87,179,713	91,538,699	96,115,634	100,921,416
Revenue and Resource Mobilization	7,000,000	-	-	-	-	-	-
Roads, Infrastructure, Public Works and Urban Development	698,756,034	554,791,746	855,045,308	639,510,000	671,485,500	705,059,775	740,312,764
Trade, Investment Promotion, Energy and Industry	260,000,000	150,000,000	8,000,000	-	-	-	-
Water Services and Irrigation	416,808,808	450,000,000	455,000,000	253,800,000	266,490,000	279,814,500	293,805,225
Youth and Sports	70,000,000	50,000,000	43,000,000	57,000,000	59,850,000	62,842,500	65,984,625
Grand Total	**2,383,486,214**	**2,511,851,027**	**2,893,127,687**	**2,982,111,862**	**3,131,217,456**	**3,287,778,328**	**3,452,167,245**

Budget allocation by Programme/Sub-Programme

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**578,524,558**	**581,241,378**	**696,821,607**	**463,847,696**	**487,040,081**	**511,392,085**
P: Cooperative Development and Management	**3,493,683**	**3,299,380**	**2,163,380**		**-**	**-**
SP: Cooperative Development	3,493,683	3,299,380	2,163,380		-	-
P: Crop Development and Management	**81,729,545**	**118,275,850**	**214,306,750**	**152,013,782**	**159,614,471**	**167,595,195**
SP: Crops Development, Agribusiness and Market Development	81,729,545	118,275,850	214,306,750	152,013,782	159,614,471	167,595,195

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
P: General Administration Planning and Support Services	**404,317,875**	**396,560,041**	**419,345,370**	**268,357,481**	**281,775,355**	**295,864,123**
SP: Administration, Policy, Strategy and Management of Agriculture	404,317,875	396,560,041	419,345,370	268,357,481	281,775,355	295,864,123
P: Livestock and Fisheries Resource Management and Development	**88,983,455**	**63,106,107**	**61,006,107**	**43,476,433**	**45,650,255**	**47,932,767**
SP: Livestock Policy Development and Capacity Building	61,571,455	39,098,916	35,998,916	26,396,933	27,716,780	29,102,619
SP: Veterinary Services and Disease Prevention	27,412,000	24,007,191	25,007,191	17,079,500	17,933,475	18,830,149
County Assembly	**620,004,325**	**538,533,605**	**538,533,605**	**573,960,285**	**602,658,299**	**632,791,214**
P: County Legislation Services	620,004,325	538,533,605	538,533,605	573,960,285	602,658,299	632,791,214
SP: County Assembly Services	620,004,325	538,533,605	538,533,605	573,960,285	602,658,299	632,791,214
County Public Service Board	**34,133,400**	**40,133,400**	**38,863,400**	**65,871,127**	**69,164,683**	**72,622,918**
P: General Administration, Planning and Support Services	**34,133,400**	**40,133,400**	**38,863,400**	**65,871,127**	**69,164,683**	**72,622,918**
SP: General Administration and Support Services	**34,133,400**	32,593,400	30,393,400	59,551,127	62,528,683	65,655,118
SP: Human Resource Management Services		7,540,000	8,470,000	6,320,000	6,636,000	6,967,800
Culture and Tourism	**36,200,000**	**36,249,800**	**41,468,050**			
P: Culture, Arts and Social Services	**33,125,000**	**32,256,750**	**37,475,000**			
SP: Culture and Arts Promotion	33,125,000	32,256,750	37,475,000			
P: Tourism Development and Promotion	**3,075,000**	**3,993,050**	**3,993,050**			
SP: Miss Tourism Tharaka Nithi	2,001,720	1,276,606	1,276,606			
SP: Tourism Branding and Marketing	1,073,280	2,716,444	2,716,444			
Education and Vocational Training	**264,623,423**	**254,622,350**	**252,219,850**	**379,081,885**	**398,035,979**	**417,937,778**
P: Culture, Arts and Social Services				**22,211,381**	**23,321,950**	**24,488,048**
SP: Culture and Arts Promotion				22,211,381	23,321,950	24,488,048
P: Education and Youth Training	**110,701,700**	**100,700,600**	**98,298,100**	**118,173,289**	**124,081,953**	**130,286,051**

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: Promotion of Basic Education (ECDE)	73,266,065	42,921,800	42,128,200	72,173,289	75,781,953	79,571,051
SP: Youth Training and Capacity Building	37,435,635	57,778,800	56,169,900	46,000,000	48,300,000	50,715,000
P: General Administration Planning and Support Services	**153,921,723**	**153,921,750**	**153,921,750**	**238,697,215**	**250,632,076**	**263,163,680**
SP: Administration Planning and Support Services	153,921,723	153,921,750	153,921,750	238,697,215	250,632,076	263,163,680
Energy and Industry				**314,520,100**	**330,246,105**	**346,758,410**
P: Energy Resource Development & Management				**19,720,100**	**20,706,105**	**21,741,410**
SP: Energy Resource Development & Management				19,720,100	20,706,105	21,741,410
P: Industrial Development and Investment				**294,800,000**	**309,540,000**	**325,017,000**
SP: Industrial Development				294,800,000	309,540,000	325,017,000
Environment, Mining and Natural Resources	**179,668,000**	**279,850,300**	**342,700,300**	**424,963,038**	**446,211,190**	**468,521,749**
P: Environment and Natural Resources Management	**22,668,000**	**25,600,300**	**25,450,300**	**159,450,000**	**167,422,500**	**175,793,625**
SP: Environment and Natural Resource	22,668,000	25,600,300	25,450,300	159,450,000	167,422,500	175,793,625
P: Environment Management and Natural Resources Conservation	**157,000,000**	**254,250,000**	**287,250,000**	**265,513,038**	**278,788,690**	**292,728,124**
SP: Climate Change	157,000,000	254,250,000	287,250,000	265,513,038	278,788,690	292,728,124
P: General Administration, Planning and Support Services			**30,000,000**			
SP: General Administration and Support Services			30,000,000			
Finance and Economic Planning	**216,729,900**	**246,229,900**	**290,769,908**	**278,595,782**	**292,525,571**	**307,151,850**
P: Economic Policy and County Planning	**14,280,000**	**14,480,000**	**11,600,000**	**30,404,000**	**31,924,200**	**33,520,410**
SP: County Statistics Services	5,500,000	5,700,000	4,500,000	7,885,000	8,279,250	8,693,213
SP: Economic Development, Planning and Coordination Services	4,230,000	4,230,000	3,600,000	16,241,500	17,053,575	17,906,254
SP: Monitoring and Evaluation Services	4,550,000	4,550,000	3,500,000	6,277,500	6,591,375	6,920,944
P: Financial Management Services	**20,000,000**	**21,800,000**	**16,170,008**	**28,690,000**	**30,124,500**	**31,630,725**

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: Accounting Services	4,950,000	8,750,000	6,050,000	6,987,500	7,336,875	7,703,719
SP: Audit Services	4,550,000	4,550,000	3,450,000	10,377,500	10,896,375	11,441,194
SP: Budget Formulation and Coordination	4,650,000	4,650,000	3,550,000	6,982,500	7,331,625	7,698,206
SP: Supply Chain Management Services	5,850,000	3,850,000	3,120,008	4,342,500	4,559,625	4,787,606
P: General Administration, Planning and Support Services	**182,449,900**	**209,949,900**	**262,999,900**	**219,501,782**	**230,476,871**	**242,000,715**
SP: Human Resource Management Services	**182,449,900**	209,949,900	262,999,900	219,501,782	230,476,871	242,000,715
Fisheries And Ecosystem Development	**35,810,384**	**49,910,000**	**40,439,999**	**23,660,384**	**24,843,403**	**26,085,573**
P: Livestock and Fisheries Resource Management and Development	**35,810,384**	**49,910,000**	**40,439,999**	**23,660,384**	**24,843,403**	**26,085,573**
SP: Fisheries Development and Promotion	35,810,384	49,910,000	40,439,999	23,660,384	24,843,403	26,085,573
Gender, Children and Social Services	**38,600,000**	**36,000,000**	**35,535,500**	**31,552,911**	**33,130,557**	**34,787,084**
P: Gender and Youth Empowerment	**38,600,000**	**36,000,000**	**35,535,500**	**31,552,911**	**33,130,557**	**34,787,084**
SP: Gender, Youth and Women Empowerment	38,600,000	36,000,000	35,535,500	31,552,911	33,130,557	34,787,084
Lands, Physical Planning and Housing	**101,965,000**	**153,965,450**	**76,546,200**	**42,088,466**	**44,192,889**	**46,402,534**
P: Land Policy and Planning	**101,965,000**	**153,965,450**	**76,546,200**	**42,088,466**	**44,192,889**	**46,402,534**
SP: Land administration & management	7,172,000	19,897,450	17,928,200	22,236,588	23,348,417	24,515,838
SP: Physical Planning Services	94,793,000	134,068,000	58,618,000	19,851,878	20,844,472	21,886,695
Medical Services	**1,595,184,194**	1,688,501,197	1,999,882,018	**1,043,273,746**	**1,095,437,433**	**1,150,209,305**
P: Curative and Rehabilitative Services	**136,339,528**	139,919,138	243,649,138	**79,000,000**	**82,950,000**	**87,097,500**
SP: Medical Supplies	136,339,528	138,349,138	242,349,138	79,000,000	82,950,000	87,097,500
SP: Primary Healthcare-Kibung'a		1,570,000	1,300,000		-	-
P: General Administration Planning and Support Services	**1,385,899,066**	**1,509,635,959**	**1,706,186,780**	**964,273,746**	**1,012,487,433**	**1,063,111,805**

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: General Administration Services	207,700,000	239,250,000	345,800,821	218,727,702	229,664,087	241,147,291
SP: Human resource management	1,178,199,066	1,270,385,959	1,360,385,959	745,546,044	782,823,346	821,964,514
P: ICT Infrastructure Development	**72,945,600**	**38,946,100**	**50,046,100**	**-**	**-**	**-**
SP: ICT Infrastructure Development	72,945,600	38,946,100	50,046,100	-	-	-
Office of Governor and Deputy Governor	**103,044,900**	**109,931,939**	**114,821,939**	**154,823,569**	**162,564,747**	**170,692,985**
P: County Government Advisory Services	**17,800,000**	**25,029,125**	**22,149,125**	**28,818,500**	**30,259,425**	**31,772,396**
SP: Communication and Strategy	10,700,000	12,948,500	11,068,500	28,818,500	30,259,425	31,772,396
SP: Public Sector Advisory Services (Legal & Economic Advisors)	7,100,000	12,080,625	11,080,625		-	-
P: General Administration, Planning and Support Services	**85,244,900**	**84,902,814**	**92,672,814**	**126,005,069**	**132,305,322**	**138,920,589**
SP: Coordination and Supervisory Services (Deputy Governor's Office)		13,500,000	13,640,000	19,076,359	20,030,177	21,031,686
SP: Management of County Affairs (Office of Governor)	**85,244,900**	71,402,814	79,032,814	106,928,710	112,275,146	117,888,903
Office of the County Secretary and County Attorney	**41,230,800**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**
P: County Government Advisory Services	**36,300,800**	**27,890,900**	**26,860,600**	**50,818,842**	**53,359,784**	**56,027,773**
SP: Public Sector Advisory Services (Legal & Economic Advisors)	36,300,800	27,890,900	26,860,600	50,818,842	53,359,784	56,027,773
P: County Leadership and Coordination of MDAs	**4,930,000**	**11,810,000**	**18,960,000**	**27,400,000**	**28,770,000**	**30,208,500**
SP: Coordination of CMAs (Office of County Secretary)	4,930,000	11,810,000	18,960,000	27,400,000	28,770,000	30,208,500
Public Administration, Intergovernmental Coordination and Devolution Affairs	**167,754,300**	**535,454,300**	**581,778,800**	**552,473,579**	**580,097,258**	**609,102,121**
P: General Administration, Planning and Support Services	**167,754,300**	**183,454,300**	**141,704,300**	**148,127,499**	**155,533,874**	**163,310,568**
SP: General Administration and Support Services	167,754,300	124,654,300	122,554,300	138,727,499	145,663,874	152,947,068
SP: Human Resource Management Services		45,800,000	7,150,000	3,850,000	4,042,500	4,244,625
SP: Sub-County Administration and Field Services		13,000,000	12,000,000	5,550,000	5,827,500	6,118,875

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
P: Kenya Devolution Support Programme		**352,000,000**	**440,074,500**	**404,346,080**	**424,563,384**	**445,791,553**
SP: Tharaka Nithi KDSP Capacity Building		352,000,000	440,074,500	404,346,080	424,563,384	445,791,553
Public Health and Sanitation	**395,782,688**	**331,764,696**	**361,824,716**	**1,490,948,177**	**1,565,495,586**	**1,643,770,366**
P: Curative and Rehabilitative Services	**80,000,000**		**-**			
SP: Medical Supplies	80,000,000		-			
P: Preventive and Promotive Health Services	**315,782,688**	**331,764,696**	**361,824,716**	**1,490,948,177**	**1,565,495,586**	**1,643,770,366**
SP: Environmental Health services	68,706,288	75,548,317	106,698,316	242,174,692	254,283,427	266,997,598
SP: Health Promotion and Disease Control	243,576,400	256,216,379	255,126,400	1,238,773,485	1,300,712,159	1,365,747,767
SP: Reproductive Maternal and Child health Services	3,500,000		-	10,000,000	10,500,000	11,025,000
Revenue and Resource Mobilization	**123,334,200**	**119,330,000**	**117,110,000**	**179,294,584**	**188,259,313**	**197,672,279**
P: Financial Management Services	**13,759,500**	**16,000,000**	**14,800,000**	**16,500,000**	**17,325,000**	**18,191,250**
SP: Resource Mobilization and Management	13,759,500	16,000,000	14,800,000	16,500,000	17,325,000	18,191,250
P: Resource Mobilization	**109,574,700**	**103,330,000**	**102,310,000**	**162,794,584**	**170,934,313**	**179,481,029**
SP: Revenue Administration	109,574,700	103,330,000	102,310,000	162,794,584	170,934,313	179,481,029
Roads, Infrastructure, Public Works and Urban Development	**903,241,434**	**760,742,146**	**1,077,816,708**	**1,007,510,021**	**1,057,885,522**	**1,110,779,798**
P: General Administration Planning and Support Services	**33,900,400**	**66,400,400**	**133,644,650**	**185,969,421**	**195,267,892**	**205,031,287**
SP: General Administration Services	33,900,400	66,400,400	133,644,650	185,969,421	195,267,892	205,031,287
P: ICT Infrastructure Development			**10,000,000**	**71,245,600**	**74,807,880**	**78,548,274**
SP: ICT Infrastructure Development			10,000,000	38,000,000	39,900,000	41,895,000
SP: Information Communication and Technology				33,245,600	34,907,880	36,653,274
P: Public Works and Housing Services	**82,435,000**	**73,231,059**	**121,200,000**	**163,410,000**	**171,580,500**	**180,159,525**
SP: Public Works Services	82,435,000	73,231,059	121,200,000	163,410,000	171,580,500	180,159,525
P: Roads Transport	**520,460,687**	**521,410,687**	**591,205,716**	**551,800,000**	**579,390,000**	**608,359,500**

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: Rural Roads Improvement and Maintenance Services	520,460,687	521,410,687	591,205,716	551,800,000	579,390,000	608,359,500
P: Urban Development and Administration	**266,445,347**	**99,700,000**	**221,766,342**	**35,085,000**	**36,839,250**	**38,681,213**
SP: Urban Administrative Services	266,445,347	99,700,000	221,766,342	35,085,000	36,839,250	38,681,213
Trade, Investment Promotion, Cooperative Development	**312,831,880**	**206,831,880**	**55,931,480**	**9,409,680**	**9,880,164**	**10,374,172**
P: Cooperative Development and Management				**3,464,349**	**3,637,566**	**3,819,445**
SP: Cooperative Development				3,464,349	3,637,566	3,819,445
P: Energy Resource Development & Management	**47,101,880**	**54,101,880**	**46,151,480**			
SP: Energy Resource Development & Management	47,101,880	54,101,880	46,151,480			
P: Industrial Development and Investment	**265,730,000**	**152,730,000**	**9,780,000**	**5,945,331**	**6,242,598**	**6,554,727**
SP: Consumer Protection & Fair-Trade Practices	9,500,000	21,500,000	6,950,000	5,945,331	6,242,598	6,554,727
SP: Industrial Development	256,230,000	131,230,000	2,830,000			
Youth, Sports and Tourism	**106,888,800**	**88,888,000**	**80,328,400**	**98,757,193**	**103,695,053**	**108,879,805**
P: Sports Development and Promotion	**106,888,800**	**88,888,000**	**80,328,400**	**68,007,500**	**71,407,875**	**74,978,269**
SP: Athletics Championships and Other Games	72,448,000	52,398,850	39,147,750	62,290,000	65,404,500	68,674,725
SP: County Football League and Clubs Development	4,030,000	3,788,100	3,072,600	5,717,500	6,003,375	6,303,544
SP: Talent Search and Promotion	30,410,800	32,701,050	38,108,050		-	-
P: Tourism Development and Promotion				**3,749,500**	**3,936,975**	**4,133,824**
SP: Tourism Branding and Marketing				1,949,500	2,046,975	2,149,324
SP: Tourism Promotion and Infrastructure Development				1,800,000	1,890,000	1,984,500
P: Youth Affairs and Development				**27,000,193**	**28,350,203**	**29,767,713**
SP: Youth Affairs and Development				27,000,193	28,350,203	29,767,713
Water Services and Irrigation	**478,213,131**	**515,233,949**	**519,858,949**	**278,706,395**	**292,641,715**	**307,273,800**

Department/Program/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
P: Water Supply Services	**478,213,131**	**515,233,949**	**519,858,949**	**278,706,395**	**292,641,715**	**307,273,800**
SP: Domestic Water Services	71,454,323	74,478,749	84,953,749	35,200,000	36,960,000	38,808,000
SP: Irrigation and Drainage Services	30,917,000	38,600,000	41,300,000	8,250,000	8,662,500	9,095,625
SP: Water Storage Services	375,841,808	402,155,200	393,605,200	235,256,395	247,019,215	259,370,175
Chuka County Referral Hospital	**134,400,000**	**100,700,000**	**148,600,000**	**184,500,000**	**193,725,000**	**203,411,250**
P: General Administration Planning and Support Services	**134,400,000**	**100,700,000**	**148,600,000**	**184,500,000**	**193,725,000**	**203,411,250**
SP: Policy, Planning, Financing and Budgeting-CRH	134,400,000	100,700,000	148,600,000	184,500,000	193,725,000	203,411,250
Magutuni Sub-County Hospital		**21,150,000**	**20,200,000**	**25,202,000**	**26,462,100**	**27,785,205**
P: Curative and Rehabilitative Services		**21,150,000**	**20,200,000**	**25,202,000**	**26,462,100**	**27,785,205**
SP: Clinical services-Magutuni		21,150,000	20,200,000	25,202,000	26,462,100	27,785,205
Marimanti Sub-County Hospital		**21,000,000**	**18,250,000**	**34,123,348**	**35,829,515**	**37,620,991**
P: Curative and Rehabilitative Services		**21,000,000**	**18,250,000**	**34,123,348**	**35,829,515**	**37,620,991**
SP: Nursing services-Marimanti		21,000,000	18,250,000	34,123,348	35,829,515	37,620,991
Municipality of Chuka		**6,735,000**	**6,735,000**	**73,149,180**	**76,806,639**	**80,646,971**
P: Chuka Municipality Development Programme		**6,735,000**	**6,735,000**	**73,149,180**	**76,806,639**	**80,646,971**
SP: Chuka Municipality Administration and Management		6,735,000	6,735,000	73,149,180	76,806,639	80,646,971
Municipality of Kathwana	**14,000,000**	**7,700,000**	**7,700,000**	**232,515,520**	**244,141,296**	**256,348,361**
P: Kathwana Municipality Development Programme	**14,000,000**	**7,700,000**	**7,700,000**	**232,515,520**	**244,141,296**	**256,348,361**
SP: Kathwana Urban Area Support	14,000,000	7,700,000	7,700,000	232,515,520	244,141,296	256,348,361
Grand Total	**6,482,165,317**	**6,770,400,190**	**7,510,557,029**	**8,041,047,508**	**8,443,099,884**	**8,865,254,878**

Recurrent Allocation by Department and Economic Classification

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**198,125,895**	**211,992,097**	**203,921,607**	**173,200,631**	**181,860,663**	**190,953,696**
2100000 Compensation to Employees	151,269,104	156,169,126	156,169,126	128,249,458	134,661,931	141,395,027
2200000 Use of Goods and Services	42,897,538	41,131,071	33,549,881	33,923,445	35,619,617	37,400,598
2600000 Grants and Other Transfers		11,664,200	11,664,200	9,000,000	9,450,000	9,922,500
3100000 Acquisition of Non-Financial Assets	3,959,253	3,027,700	2,538,400	2,027,728	2,129,114	2,235,570
County Assembly	**564,292,000**	**508,533,605**	**508,533,605**	**533,960,285**	**560,658,299**	**588,691,214**
County Public Service Board	**34,133,400**	**40,133,400**	**38,863,400**	**65,871,127**	**69,164,683**	**72,622,918**
2100000 Compensation to Employees	17,233,400	21,233,400	21,233,400	48,692,731	51,127,368	53,683,736
2200000 Use of Goods and Services	14,600,000	16,300,000	15,530,000	16,678,396	17,512,316	18,387,932
3100000 Acquisition of Non-Financial Assets	2,300,000	2,600,000	2,100,000	500,000	525,000	551,250
Culture and Tourism	**31,200,000**	**31,249,800**	**36,468,050**		**-**	**-**
2100000 Compensation to Employees	19,200,000	20,160,000	20,160,000		-	-
2200000 Use of Goods and Services	12,000,000	11,089,800	16,308,050		-	-
Education, Vocational Training and Culture	**234,623,423**	**214,622,350**	**212,219,850**	**345,081,885**	**362,335,979**	**380,452,778**
2100000 Compensation to Employees	153,921,723	153,921,750	153,921,750	238,697,215	250,632,076	263,163,680
2200000 Use of Goods and Services	27,070,975	30,700,600	28,298,100	79,384,670	83,353,904	87,521,599
2600000 Grants and Other Transfers	53,630,725	30,000,000	30,000,000	27,000,000	28,350,000	29,767,500
Energy and Industry				**9,520,100**	**9,996,105**	**10,495,910**
2200000 Use of Goods and Services				9,520,100	9,996,105	10,495,910
Environment, Mining and Natural Resources	**33,668,000**	**38,850,300**	**48,700,300**	**28,963,038**	**30,411,190**	**31,931,749**

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
2100000 Compensation to Employees	17,400,000	20,200,300	20,200,300		-	-
2200000 Use of Goods and Services	15,268,000	17,850,000	26,700,000	26,913,038	28,258,690	29,671,624
3100000 Acquisition of Non-Financial Assets	1,000,000	800,000	1,800,000	2,050,000	2,152,500	2,260,125
Finance and Economic Planning	**216,729,900**	**206,229,900**	**250,769,908**	**242,595,782**	**254,725,571**	**267,461,850**
2100000 Compensation to Employees	73,047,000	76,547,000	76,547,000	90,795,232	95,334,994	100,101,743
2200000 Use of Goods and Services	80,382,900	90,382,900	114,722,908	110,485,550	116,009,828	121,810,319
2600000 Grants and Other Transfers		-	40,000,000		-	-
2700000 Social Benefits	50,000,000	-	-		-	-
2800000 Other Expenses	10,000,000	35,000,000	13,000,000	35,000,000	36,750,000	38,587,500
3100000 Acquisition of Non-Financial Assets	23,300,000	4,300,000	6,500,000	6,315,000	6,630,750	6,962,288
4100000 Acquisition of Financial Assets	30,000,000	-	-		-	-
Fisheries And Ecosystem Development	**21,000,000**	**24,100,000**	**19,950,000**	**7,850,000**	**8,242,500**	**8,654,625**
2100000 Compensation to Employees	12,500,000	12,600,000	12,600,000		-	-
2200000 Use of Goods and Services	5,500,000	10,500,000	6,350,000	7,850,000	8,242,500	8,654,625
3100000 Acquisition of Non-Financial Assets	3,000,000	1,000,000	1,000,000		-	-
Gender, Children and Social Services	**28,600,000**	**31,000,000**	**30,535,500**	**31,552,911**	**33,130,557**	**34,787,084**
2100000 Compensation to Employees	18,600,000	19,530,000	19,530,000	16,036,909	16,838,754	17,680,692
2200000 Use of Goods and Services	9,550,000	10,997,500	10,533,000	15,516,002	16,291,802	17,106,392
3100000 Acquisition of Non-Financial Assets	450,000	472,500	472,500		-	-
Lands, Physical Planning and Housing	**51,965,000**	**69,965,450**	**64,646,200**	**35,088,466**	**36,842,889**	**38,685,034**
2100000 Compensation to Employees	38,668,100	38,678,000	38,678,000		-	-

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
2200000 Use of Goods and Services	12,796,900	28,187,450	22,218,200	31,588,466	33,167,889	34,826,284
3100000 Acquisition of Non-Financial Assets	500,000	3,100,000	3,750,000	3,500,000	3,675,000	3,858,750
Medical Services	**1,446,184,194**	1,578,501,197	1,624,301,197	**863,273,746**	**906,437,433**	**951,759,305**
2100000 Compensation to Employees	1,193,799,066	1,285,986,459	1,375,986,459	745,546,044	782,823,346	821,964,514
2200000 Use of Goods and Services	242,885,128	265,464,738	221,014,738	93,500,000	98,175,000	103,083,750
2600000 Grants and Other Transfers		-	-	19,227,702	20,189,087	21,198,541
3100000 Acquisition of Non-Financial Assets	9,500,000	27,050,000	27,300,000	5,000,000	5,250,000	5,512,500
Office of Governor and Deputy Governor	**103,044,900**	**109,931,939**	**114,821,939**	**154,823,569**	**162,564,747**	**170,692,985**
2100000 Compensation to Employees	38,414,700	29,633,739	29,633,739	62,937,135	66,083,992	69,388,191
2200000 Use of Goods and Services	64,630,200	80,298,200	85,188,200	91,886,434	96,480,756	101,304,793
Office of the County Secretary and County Attorney	**41,230,800**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**
2100000 Compensation to Employees	22,400,800	24,400,300	24,400,300	44,818,842	47,059,784	49,412,773
2200000 Use of Goods and Services	18,830,000	14,300,600	20,420,300	33,100,000	34,755,000	36,492,750
3100000 Acquisition of Non-Financial Assets		1,000,000	1,000,000	300,000	315,000	330,750
Public Administration, Intergovernmental Coordination and Devolution Affairs	**157,754,300**	**178,454,300**	**214,278,800**	**189,973,579**	**199,472,258**	**209,445,871**
2100000 Compensation to Employees	51,844,635	57,254,300	57,254,300	86,927,499	91,273,874	95,837,568
2200000 Use of Goods and Services	22,409,665	35,700,000	105,824,500	55,796,080	58,585,884	61,515,178
2600000 Grants and Other Transfers		37,500,000	-		-	-
2700000 Social Benefits	45,000,000	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500
3100000 Acquisition of Non-Financial Assets	1,000,000	3,000,000	6,200,000	2,250,000	2,362,500	2,480,625

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Public Health and Sanitation	**315,782,688**	**331,764,696**	**361,824,716**	**1,393,768,464**	**1,463,456,887**	**1,536,629,732**
2100000 Compensation to Employees	240,576,400	251,626,400	251,626,400	1,228,283,485	1,289,697,659	1,354,182,542
2200000 Use of Goods and Services	29,700,000	32,989,979	66,449,999	112,089,979	117,694,478	123,579,202
2600000 Grants and Other Transfers	41,806,288	38,748,317	38,748,317	43,995,000	46,194,750	48,504,488
3100000 Acquisition of Non-Financial Assets	3,700,000	8,400,000	5,000,000	9,400,000	9,870,000	10,363,500
Revenue and Resource Mobilization		**119,330,000**	**117,110,000**	**179,294,584**	**188,259,313**	**197,672,279**
2100000 Compensation to Employees		95,010,000	95,010,000	153,819,384	161,510,353	169,585,871
2200000 Use of Goods and Services		22,320,000	20,100,000	22,675,200	23,808,960	24,999,408
3100000 Acquisition of Non-Financial Assets		2,000,000	2,000,000	2,800,000	2,940,000	3,087,000
Roads, Infrastructure, Public Works and Urban Development	**204,485,400**	**205,950,400**	**222,771,400**	**368,000,021**	**386,400,022**	**405,720,023**
2100000 Compensation to Employees	42,900,400	51,400,400	51,400,400	185,969,421	195,267,892	205,031,287
2200000 Use of Goods and Services	124,700,000	118,050,000	135,371,000	142,030,600	149,132,130	156,588,737
2600000 Grants and Other Transfers		35,000,000	35,000,000		-	-
3100000 Acquisition of Non-Financial Assets	1,885,000	1,500,000	1,000,000	40,000,000	42,000,000	44,100,000
Trade, Investment Promotion and Cooperative Development	**52,831,880**	**56,831,880**	**47,931,480**	**9,409,680**	**9,880,164**	**10,374,172**
2100000 Compensation to Employees	34,101,480	36,101,480	36,101,480		-	-
2200000 Use of Goods and Services	18,730,400	20,730,400	11,830,000	9,409,680	9,880,164	10,374,172
Water Services and Irrigation	**61,404,323**	**65,233,949**	**64,858,949**	**24,906,395**	**26,151,715**	**27,459,300**
2100000 Compensation to Employees	37,444,323	40,253,749	40,253,749		-	-
2200000 Use of Goods and Services	18,260,000	19,425,000	19,105,880	20,256,395	21,269,215	22,332,675

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
3100000 Acquisition of Non-Financial Assets	5,700,000	5,555,200	5,499,320	4,650,000	4,882,500	5,126,625
Youth, Sports and Tourism	**36,888,800**	**38,888,000**	**37,328,400**	**41,757,193**	**43,845,053**	**46,037,305**
2100000 Compensation to Employees	25,340,800	27,938,200	27,938,200	17,709,693	18,595,178	19,524,937
2200000 Use of Goods and Services	5,848,000	6,447,050	5,081,450	18,502,500	19,427,625	20,399,006
2600000 Grants and Other Transfers	5,000,000	3,733,750	3,733,750	5,295,000	5,559,750	5,837,738
3100000 Acquisition of Non-Financial Assets	700,000	769,000	575,000	250,000	262,500	275,625
Municipality of Kathwana	**14,000,000**	**7,700,000**	**7,700,000**	**14,000,000**	**14,700,000**	**15,435,000**
2200000 Use of Goods and Services	**4,500,000**	7,700,000	7,700,000	13,590,000	14,269,500	14,982,975
2100000 Compensation to Employees	**9,500,000**					
3100000 Acquisition of Non-Financial Assets				410,000	430,500	452,025
Municipality of Chuka		**6,735,000**	**6,735,000**	**14,000,000**	**14,700,000**	**15,435,000**
2200000 Use of Goods and Services		6,735,000	6,735,000	13,200,000	13,860,000	14,553,000
3100000 Acquisition of Non-Financial Assets				800,000	840,000	882,000
Chuka County Referral Hospital	**134,400,000**	**100,700,000**	148,600,000	**184,500,000**	**193,725,000**	**203,411,250**
2200000 Use of Goods and Services	**133,900,000**	99,300,000	147,200,000	165,000,000	173,250,000	181,912,500
3100000 Acquisition of Non-Financial Assets	**500,000**	1,400,000	1,400,000	19,500,000	20,475,000	21,498,750
Magutuni Sub-County Hospital		**21,150,000**	20,200,000	**25,202,000**	**26,462,100**	**27,785,205**
2200000 Use of Goods and Services		21,150,000	20,200,000	23,602,000	24,782,100	26,021,205
3100000 Acquisition of Non-Financial Assets				1,600,000	1,680,000	1,764,000
Marimanti Sub-County Hospital		**21,000,000**	18,250,000	**34,123,348**	**35,829,515**	**37,620,991**
2200000 Use of Goods and Services		20,500,000	18,000,000	29,127,348	30,583,715	32,112,901

Department/Economic Class	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
3100000 Acquisition of Non-Financial Assets		500,000	250,000	4,996,000	5,245,800	5,508,090
Grand Total	**4,098,679,103**	**4,258,549,163**	**4,617,429,342**	**5,058,935,646**	**5,311,882,428**	**5,577,476,550**

Development Allocation by Programme

Department/Programme/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Water Services and Irrigation	**418,171,156**	**450,000,000**	**455,000,000**	**253,800,000**	**266,490,000**	**279,814,500**
P: Water Supply Services	**418,171,156**	**450,000,000**	**455,000,000**	**253,800,000**	**266,490,000**	**279,814,500**
SP: Domestic Water Services	18,652,580	25,000,000	36,300,000	25,000,000	26,250,000	27,562,500
SP: Irrigation and Drainage Services	22,477,000	30,000,000	34,000,000	-	-	-
SP: Water Storage Services	377,041,576	395,000,000	384,700,000	228,800,000	240,240,000	252,252,000
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**459,334,071**	**369,249,281**	**492,900,000**	**290,647,065**	**305,179,418**	**320,438,389**
P: Crop Development and Management	**142,300,000**	**105,000,000**	**202,650,000**	**140,000,000**	**147,000,000**	**154,350,000**
SP: Crops Development, Agribusiness and Market Development	142,300,000	105,000,000	202,650,000	140,000,000	147,000,000	154,350,000
P: General Administration Planning and Support Services	**294,034,071**	**246,249,281**	**269,750,000**	**123,647,065**	**129,829,418**	**136,320,889**
SP: Administration, Policy, Strategy and Management of Agriculture	294,034,071	246,249,281	269,750,000	123,647,065	129,829,418	136,320,889
P: Livestock and Fisheries Resource Management and Development	**23,000,000**	**18,000,000**	**20,500,000**	**27,000,000**	**28,350,000**	**29,767,500**
SP: Livestock Policy Development and Capacity Building	5,000,000	3,000,000	4,000,000	22,000,000	23,100,000	24,255,000
SP: Veterinary Services and Disease Prevention	18,000,000	15,000,000	16,500,000	5,000,000	5,250,000	5,512,500
County Assembly	**15,712,325**	**30,000,000**	**30,000,000**	**40,000,000**	**42,000,000**	**44,100,000**

Department/Programme/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
P: County Legislation Services				**40,000,000**	**42,000,000**	**44,100,000**
SP: County Assembly Services				40,000,000	42,000,000	44,100,000
P: General Administration, Planning and Support Services	**15,712,325**	**30,000,000**	**30,000,000**		**-**	**-**
SP: Office of the Clerk	**15,712,325**	30,000,000	30,000,000		-	-
Culture and Tourism		**5,000,000**	**5,000,000**		**-**	**-**
P: Culture, Arts and Social Services		**5,000,000**	**5,000,000**		**-**	**-**
SP: Culture and Arts Promotion		5,000,000	5,000,000		-	-
Education, Vocational Training and Culture	**30,000,000**	**40,000,000**	**40,000,000**	**34,000,000**	**35,700,000**	**37,485,000**
P: Culture, Arts and Social Services						
SP: Culture and Arts Promotion						
P: Education and Youth Training	**30,000,000**	**40,000,000**	**40,000,000**	**34,000,000**	**35,700,000**	**37,485,000**
SP: Promotion of Basic Education (ECDE)	20,000,000	20,000,000	20,000,000	20,000,000	21,000,000	22,050,000
SP: Youth Training and Capacity Building	10,000,000	20,000,000	20,000,000	14,000,000	14,700,000	15,435,000
Energy and Industry				**305,000,000**	**320,250,000**	**336,262,500**
P: Energy Resource Development & Management				**15,000,000**	**15,750,000**	**16,537,500**
SP: Energy Resource Development & Management				15,000,000	15,750,000	16,537,500
P: Industrial Development and Investment				**290,000,000**	**304,500,000**	**319,725,000**
SP: Industrial Development				290,000,000	304,500,000	319,725,000
Environment, Mining and Natural Resources	**296,000,000**	**241,000,000**	**294,000,000**	**396,000,000**	**415,800,000**	**436,590,000**
P: Environment and Natural Resources Management			**-**	**150,000,000**	**157,500,000**	**165,375,000**
SP: Environment and Natural Resource			-	150,000,000	157,500,000	165,375,000

Department/Programme/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
P: Environment Management and Natural Resources Conservation	**296,000,000**	**241,000,000**	**264,000,000**	**246,000,000**	**258,300,000**	**271,215,000**
SP: Climate Change	296,000,000	241,000,000	264,000,000	246,000,000	258,300,000	271,215,000
P: General Administration, Planning and Support Services			**30,000,000**		**-**	**-**
SP: General Administration and Support Services			30,000,000		-	-
Finance and Economic Planning	**5,000,000**	**40,000,000**	**40,000,000**	**36,000,000**	**37,800,000**	**39,690,000**
P: General Administration, Planning and Support Services	5,000,000	**40,000,000**	**40,000,000**	**36,000,000**	**37,800,000**	**39,690,000**
SP: Human Resource Management Services	**5,000,000**	40,000,000	40,000,000	36,000,000	37,800,000	39,690,000
Fisheries And Ecosystem Development	**14,810,384**	**25,810,000**	**20,489,999**	**15,810,384**	**16,600,903**	**17,430,948**
P: Livestock and Fisheries Resource Management and Development	**14,810 ,384.00**	**25,810,000**	**20,489,999**	**15,810,384**	**16,600,903**	**17,430,948**
SP: Fisheries Development and Promotion	14,810,384	25,810,000	20,489,999	15,810,384	16,600,903	17,430,948
Gender, Children and Social Services		**5,000,000**	**5,000,000**			
P: Gender and Youth Empowerment		**5,000,000**	**5,000,000**			
SP: Gender, Youth and Women Empowerment		5,000,000	5,000,000			
Lands, Physical Planning and Housing	**43,000,000**	**84,000,000**	**11,900,000**	**7,000,000**	**7,350,000**	**7,717,500**
P: Land Policy and Planning	**43,000,000**	**84,000,000**	**11,900,000**	**7,000,000**	**7,350,000**	**7,717,500**
SP: Physical Planning Services	43,000,000	84,000,000	11,900,000	7,000,000	7,350,000	7,717,500
Medical Services	**134,000,000**	**110,000,000**	**225,292,380**	**180,000,000**	**189,000,000**	**198,450,000**
P: General Administration Planning and Support Services	**134,000,000**	**110,000,000**	**225,292,380**	**180,000,000**	**189,000,000**	**198,450,000**
SP: General Administration Services	134,000,000	110,000,000	225,292,380	180,000,000	189,000,000	198,450,000
Public Administration, Intergovernmental Coordination and Devolution Affairs	**10,000,000**	**357,000,000**	**367,500,000**	**362,500,000**	**380,625,000**	**399,656,250**
P: General Administration, Planning and Support Services	**10,000,000**	**5,000,000**	**5,000,000**			

Department/Programme/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: Sub-County Administration and Field Services	**10,000,000**	5,000,000	5,000,000			
P: Kenya Devolution Support Programme		**352,000,000**	**362,500,000**	**362,500,000**	**380,625,000**	**399,656,250**
SP: Tharaka Nithi KDSP Capacity Building		352,000,000	362,500,000	362,500,000	380,625,000	399,656,250
Public Health and Sanitation			**-**	**87,179,713**	**91,538,699**	**96,115,634**
P: Preventive and Promotive Health Services				**87,179,713**	**91,538,699**	**96,115,634**
SP: Environmental Health services				87,179,713	91,538,699	96,115,634
Roads, Infrastructure, Public Works and Urban Development	**897,756,034**	**554,791,746**	**855,045,308**	**639,510,000**	**671,485,500**	**705,059,775**
P: General Administration Planning and Support Services	**4,000,000**	**15,000,000**	**82,244,250**		**-**	**-**
SP: General Administration Services	4,000,000	15,000,000	82,244,250		-	-
P: ICT Infrastructure Development			**10,000,000**	**38,000,000**	**39,900,000**	**41,895,000**
SP: ICT Infrastructure Development			10,000,000	38,000,000	39,900,000	41,895,000
P: Public Works and Housing Services	**30,000,000**	**67,981,059**	**117,000,000**	**130,510,000**	**137,035,500**	**143,887,275**
SP: Public Works Services	30,000,000	67,981,059	117,000,000	130,510,000	137,035,500	143,887,275
P: Roads Transport	**659,810,687**	**431,810,687**	**483,005,716**	**471,000,000**	**494,550,000**	**519,277,500**
SP: Rural Roads Improvement and Maintenance Services	659,810,687	431,810,687	483,005,716	471,000,000	494,550,000	519,277,500
P: Urban Development and Administration	**203,945,347**	**40,000,000**	**162,795,342**		**-**	**-**
SP: Urban Administrative Services	203,945,347	40,000,000	162,795,342		-	-
Trade, Investment Promotion and Cooperative Development	**153,000,000**	**150,000,000**	**8,000,000**			
P: Energy Resource Development & Management	**3,000,000**	**15,000,000**	**8,000,000**			
SP: Energy Resource Development & Management	3,000,000	15,000,000	8,000,000			
P: Industrial Development and Investment	**150,000,000**	**135,000,000**				

Department/Programme/Sub Programme	Budget Estimate FY 2024/25	Budget Estimates 2025/26	Revised Budget Estimates 2025/26	Proposed Budget FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
SP: Consumer Protection & Fair-Trade Practices	-	10,000,000				
SP: Industrial Development	150,000,000	125,000,000				
Youth, Sports and Tourism	**40,000,000**	**50,000,000**	**43,000,000**	**57,000,000**	**59,850,000**	**62,842,500**
P: Sports Development and Promotion	**40,000,000**	**50,000,000**	**43,000,000**	**57,000,000**	**59,850,000**	**62,842,500**
SP: Athletics Championships and Other Games	40,000,000	50,000,000	37,000,000	57,000,000	59,850,000	62,842,500
SP: Talent Search and Promotion			6,000,000		-	-
Municipality of Kathwana				**218,515,520**	**229,441,296**	**240,913,361**
P: Kathwana Municipality Development Programme				**218,515,520**	**229,441,296**	**240,913,361**
SP: Kathwana Urban Area Support				218,515,520	229,441,296	240,913,361
Municipality of Chuka				**59,149,180**	**62,106,639**	**65,211,971**
P: Chuka Municipality Development Programme				**59,149,180**	**62,106,639**	**65,211,971**
SP: Chuka Municipality Administration and Management				59,149,180	62,106,639	65,211,971
Grand Total	**2,516,783,970**	**2,511,851,027**	**2,893,127,687**	**2,982,111,862**	**3,131,217,456**	**3,287,778,328**

AGRICULTURE AND RURAL DEVELOPMENT

Agriculture, Livestock, Veterinary Services and Veterinary Services.

Section 1: Introduction

Part A: Vision

To attain sustainable food security and incomes for the people of Tharaka Nithi County.

Part B: Mission

Provision of high quality, innovative and commercial agricultural services

Part C: Performance Overview and Background on the County Department

Crop Production Sub Sector Mandate

The crops production subsector is committed to promoting sustainable and competitive agriculture to enhance food security, wealth and employment creation, income generation and poverty reduction by providing efficient and effective support services to the clients and stakeholders through dissemination of information and provision of technical services. The mandate of the subsector is therefore to provide services and disseminate appropriate technologies, related innovations and information services to farmers and other clients through modern extension approaches in collaboration with development partners, research institutions and other stakeholders.

Livestock Production Sub Sector Mandate

The livestock department has the mandate to promote, regulate and facilitate livestock production for socio-economic development and industrialization. For the sub sector to contribute effectively to socio-economic development and industrialization, both output and productivity needs to be enhanced.

Veterinary Services Sub Sector Mandate

The mandate of Veterinary sub sector is to prevent and control livestock diseases, prevent zoonosis; increase production and productivity contribute to external and internal trade in livestock and livestock products in a sustainable environment and contribute to food security and wealth creation.

Sector report summary.

Expenditure trends

Expenditure type	FY 2023/24			FY 2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	194,080,491	185,876,221	159,366,139	198,125,895	154,826,558	154,435,680
Development	657,339,531	706,939,531	447,746,049	380,398,663	459,334,071	226,594,758
Total	**851,420,022**	**892,815,752**	**607,112,188**	**578,524,558**	**614,160,629**	**381,030,438**

Key Achievements based on the planned outputs/services for the year 2024/25.

Crops Development

The department was mainly involved in provision of agricultural services to the farming communities in the County in the FY 2024/25. Provision of extension services continued as well as implementation of capital infrastructure projects. The key outcomes of the department were:

- Rehabilitation works at Mitheru NCPB depot by construction of a gate and ablution block, Masonary works for Mukuuni NCPB Depot as well as strengthening of the other NCPB deports to ensure easy access of fertilizer and other farm inputs to farmers within their proximity 9,667 farmers received e-fertilizer.
- Distributed certified seeds – 48.226 tons beans, 200 tons maize, 120 tons green grams, - to 184,113 farmers across the county for the two seasons. This has led to the adoption of quality planting materials and increased crop production
- In collaboration with AFA-Nuts and Oil crops directorate, the county managed to distribute 10 tons of sunflower seeds, 8.5 tons of cotton seeds and 1,000 cashew nut seedlings benefiting 12,850 nuts and oils crop farmers. Additionally, in collaboration with AFA-coffee directorate, 1,500 coffee seedlings were distributed to coffee farmers in a bid to boost coffee production.
- Revitalized industrial crop where eight (Ntutuni, Kibugua, Kericho, Kirege, Mwithanga, Majira, Kagongo and Kigui) tea buying centres were renovated by construction of ablution block and rehabilitation works.
- The county has been able to commence the construction of a coffee value-addition facility at the Tharaka Nithi County Coffee Mill Cooperative union, in an effort to promote coffee roasting, milling, and packaging for domestic and international markets. This is in addition to other farmers cooperative society coffee factories earmarked to refurbishment in the FY 2026/27.
- Provision of extension services has been the preserve of the county. Over 100,000 farmers were reached during the year in collaboration with development partners. The extension services have been through mobilization and trainings.
- In a bid to ensure the ATI facility is operational, one trade fair was successfully implemented in collaboration with Remington.
- Promotion and support for the different Value chains (Coffee, Green grams, Bananas, Dairy, Indigenous chicken) through NAVCDP. This has resulted to improved climate resilience investments at community level.

Livestock development and veterinary services

Livestock production

- The key output for the livestock production sub sector was identified as increased livestock production and productivity. To enhance this output, the sub-programme focused on delivering extension services to improve dairy production, benefiting over 30,000 farmers. Additionally, significant investments were made in strengthening the dairy value chain through infrastructure upgrades for key dairy offices in Kiege, Thigaa, Kiigani, and Kiroo, facilitating better value addition for dairy products. These interventions have led to a remarkable increase in milk production, with farmers now averaging 170,000 litres per day.
- Beyond dairy, the sub-programme has also driven growth in other livestock sectors. Production for indigenous poultry has significantly expanded with support from the NAVCDP Project. Also, honey production, a key economic activity in the county, has recorded substantial improvements. These efforts collectively contribute to a more robust and sustainable livestock sector, enhancing farmers' incomes and food security

Veterinary services

This sub-sector continued to deliver on its mandate of prevention and control of livestock diseases, prevent zoonosis; increase production and productivity, contribute to external and internal trade in livestock and livestock products in a sustainable environment and contribute to food security and wealth creation through various interventions and activities which include:

- ✓ Continuous pest and disease surveillance and control, and county wide animal vaccinations. During the plan period 1520 surveillance visits were done, 231 livestock market inspections done and 204 stock route inspections were done. In addition, we vaccinated 32,008 cattle, 11,726 Goats, 862 sheep, 293 pigs, 2,388 canines and 146 cats and 226 donkeys against various diseases. As a result, the animal disease instances have reduced to 4.5% during the planning period.
- ✓ Upgrading of breeds where through the county Artificial Insemination programme we have been able to offer a total of 8,877 Artificial Insemination.
- ✓ Continued provision of extension services to livestock farmers where more than 5,743 Farm visits made and a further 21 farmers trainings were conducted.

Challenges

a Inadequate and aging extension/technical personnel with poor succession management limiting service delivery.

b Climate change and variability

c Poor infrastructure for marketing and trade

d Low adoption of appropriate technologies

e Poor mechanization

f Slow adaption of value addition

g Low turnups than expected during vaccination periods.

h Inadequate budgetary allocation/resources.

Going Forward

To achieve the county's vision despite the listed challenges, a multi-pronged, integrated approach is necessary. To strengthen the extension & technical services there is need for public private partnership by engaging agribusinesses and NGOs in extension services to supplement government efforts as well as use of digital extension services to disseminate farming advice while reducing reliance on physical visits. There is also the need to have linkages and synergies with other priority sectors of the economy, like improving on market infrastructure and trade, to ensure the agriculture sector achieves its vision. Moreover, response to emerging issues such as the aspects of climate change, there is need for adoption of climate smart technologies by promoting drought resistant crops as well as embracing rainwater harvesting and expansion of irrigation schemes. Further, any new legislations, legal gazette notices and executive orders will influence implementation of the proposed programmes and projects. With the widening gap between resource requirements and allocations, there is need to pursue innovative ways of financing programmes and projects including Public Private Partnerships and donor funding while embracing prudent use of the available resources.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Crop Development and Management	Crops Development, Agri-business, and Market Development	Increased production, productivity, and household incomes
General administration, Planning and Support services	Administration, Policy Strategy and Management of Agriculture	Improved efficiency and effectiveness in service delivery

Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	To support transformation of livestock production from subsistence into commercially oriented enterprise for sustainable food and nutrition security in the county.
Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	To safeguard animal health and welfare, increase animal production and productivity and promote trade in animals and animal products for sustainable food security, food safety and economic prosperity.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Agriculture, Livestock, Veterinary Services, and Cooperative Development						
Budget Program 1:	Crop Development and Management						
Outcome:	Increased crop production and incomes of small-scale crop farmers						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Ha under productive and sustainable crop production	109,367	109,376	109,385	109,497	214,306,750	152,013,782	159,614,471
Budget Program 2:	General administration, Planning and Support services						
Outcome:	Efficient extension service delivery						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increase in farmers reached with extension messages	95,000	100,000	108,000	125,000	392,018,022	278,357,481	292,275,355
Budget Program 3:	Livestock and Fisheries Resource Management and Development						
Outcome:	Increase livestock productivity and outputs						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage increase in farm incomes for livestock farmers	13.9%	14.2%	14.6%	15.1%	63,326,264	26,396,933	27,716,780
Percentage reduction of livestock disease incidences	4%	3.9%	3.7%	3.5%	25,007,191	17,079,500	17,933,475

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Agriculture, Livestock, Veterinary Services, and Cooperative Development
Budget Program 1:	Crop Development and Management
Outcome:	Increased crop production and incomes of small-scale crop farmers

Sub Programme 1.1	Crops Development, Agribusiness and Market Development							
Leading delivery Unit	Office of the County Director, Agriculture							
Output of the sub programme	output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Crops produced and promoted	Number of tea buying centres supported	8	19	17	10	14,563,691	15,000,000	15,750,000
Crops produced and promoted	Tons of maize and beans distributed to farmers per planting season	100 tons maize 24.6 tons beans	120 tons maize 30 tons beans	120 tons maize 30 tons beans	120 tons maize 30 tons beans	188,078,859	128,013,782	134,414,471
An operational ATI	No. of demo farms developed	0	5	10	20	11,664,200	9,000,000	9,450,000
Budget Program 2:	General administration, Planning and Support services							
Outcome:	Efficient extension service delivery							
Sub Programme 2.1:	Administration, Policy, Strategy and Management of Agriculture							
Leading delivery Unit	Office of the County Director, Agriculture							
Output of the sub programme	output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Farmers reached with extension services	No of farmers reached and accessing farm inputs	98,000	100,000	100,320	101,015	261,345,348	185,571,654	194,850,237
Improved value chain operations for selected enterprises	Number of value chain enterprises supported	3	5	5	5	130,672,674	92,785,827	97,425,118
Budget Program 3:	Livestock and Fisheries Resource Management and Development							
Outcome:	Increase livestock productivity and outputs							
Sub Programme 3.1	Livestock Policy Development and Capacity Building							
Leading delivery Unit	Office of the County Director, Livestock Development							
Output of the sub programme	Output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Quantity of milk produced and marketed	No of litres of milk produced and marketed annually	31,683,207	31,720,000	31,900,000	32,050,000	**36,186,437**	**15,083,962**	**15,838,160**

Increased production of pasture and fodder	Area Under fodder (Acres)	800	825	873	900	27,139,827	11,312,971	11,878,620
Sub Programme 3.2:	Veterinary Services and Disease Prevention							
Leading delivery Unit	Office of the County Director, Veterinary services							
Output of the sub programme	output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved livestock breeds	No of AI services offered	8,877	8,900	8,950	9,000	17,128,213	11,698,288	12,283,202
Vaccinations offered against various diseases	Number of animals vaccinated against various diseases	32,008 cattle 11,726 Goats 862 sheep 293 pigs 2,388 canines 146 cats 226 donkeys	32,100 cattle 11,770 Goats 865 sheep 295 pigs 2,400 canines 150 cats 230 donkeys	32,134 cattle 11,795 Goats 874 sheep 310 pigs 2,412 canines 155 cats 240 donkeys	32,170 cattle 11,820 Goats 885 sheep 318 pigs 2,425 canines 160 cats 250 donkeys	7,878,978	5,381,212	5,650,273

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection FY 2028/29
Cooperatives development and management	231,411	200,000	3,299,380	2,163,380	0.00	0.00	0.00
Crop Development and Management	158,924,732	2,091,935	118,275,850	214,306,750	152,013,782	159,614,471	167,595,195
General administration, Planning and Support services	378,055,798	320,797,818	369,232,693	392,018,022	278,357,481	292,275,355	306,889,123
Livestock and Fisheries Resource Management and Development	76,948,688	57,940,685	90,433,455	88,333,455	43,476,433	45,650,255	47,932,767
Grand Total	**614,160,629**	**381,030,438**	**581,241,378**	**696,821,607**	**473,847,696**	**497,540,081**	**522,417,085**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2028/2029

Particulars	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection FY 2028/29
Current Expenditure	**167,826,558**	**158,435,680**	**210,300,197**	**201,719,007**	**167,172,903**	**175,531,548**	**184,308,126**
Compensation to Employees	146,297,337	146,294,243	156,169,126	156,169,126	128,249,458	134,661,931	141,395,027
Use of Goods and Services	21,529,221	12,141,437	54,131,071	45,549,881	38,923,445	40,869,617	42,913,098
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**446,334,071**	**222,594,758**	**359,276,981**	**483,438,400**	**297,674,793**	**312,558,533**	**328,186,459**
Acquisition of Non-Financial Assets	329,815,152	140,414,160	123,027,700	222,188,400	167,674,793	176,058,533	184,861,459
Capital Grants to Govt. Agencies	116,518,919	82,180,598	236,249,281	261,250,000	130,000,000	136,500,000	143,325,000
Other Development	0	0	0	0	0	0	0
Total Expenditure	**614,160,629**	**381,030,438**	**569,577,178**	**685,157,407**	**464,847,696**	**488,090,081**	**512,494,585**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28
Programme 1: Cooperative Development and Management						
0304013610 SP 1.1: Cooperative Development						
Current Expenditure	**231,411**	**200,000**	**3,299,380**	**2,163,380**	**0**	**0**
Compensation to Employees	0		0	0	0	0
Use of Goods and Services	231,411	200,000	3,299,380	2,163,380	0	0
Current Transfers to Govt. Agencies	0		0	0	0	0
Capital Expenditure	**0**		**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0			0	0	0
Capital Grants to Govt. Agencies	0		0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for programme	**231,411**	**200,000**	**3,299,380**	**2,163,380**	**0**	**0**
Programme 2: Crop Development and Management						

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28
0105013610 SP 2.1: Crops Development, Agribusiness and Market Development						
Current Expenditure	**2,409,580**	**2,091,935**	**10,248,150**	**10,118,350**	**9,986,054**	**10,485,357**
Compensation to Employees	0		0	0	0	0
Use of Goods and Services	2,409,580	2,091,935	10,248,150	10,118,350	9,986,054	10,485,357
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**156,515,152**	**0**	**108,027,700**	**204,188,400**	**142,027,728**	**149,129,114**
Acquisition of Non-Financial Assets	156,515,152	-	108,027,700	204,188,400	142,027,728	149,129,114
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0		0	0	0	0
Total Expenditure for SP	**158,924,732**	**2,091,935**	**118,275,850**	**214,306,750**	**152,013,782**	**159,614,471**
Programme 3: General Administration Planning and Support Services						
0101013610 S.P. 3.1: Administration, Policy, Strategy and Management of Agriculture						
Current Expenditure	**98,236,879**	**98,203,060**	**122,983,412**	**122,268,022**	**144,710,416**	**151,945,937**
Compensation to Employees	96,177,840	96,174,758	100,177,862	100,177,862	128,249,458	134,661,931
Use of Goods and Services	2,059,039	2,028,302	11,141,350	10,425,960	7,460,958	7,834,006
Current Transfers to Govt. Agencies	0	0	11,664,200	11,664,200	9,000,000	9,450,000
Capital Expenditure	**279,818,919**	**222,594,758**	**246,249,281**	**269,750,000**	**133,647,065**	**140,329,418**
Acquisition of Non-Financial Assets	163,300,000	140,414,160	10,000,000	8,500,000	3,647,065	3,829,418
Capital Grants to Govt. Agencies	116,518,919	82,180,598	236,249,281	261,250,000	130,000,000	136,500,000
Other Development	0	0	0	0	-	0
Total Expenditure for SP	**378,055,798**	**320,797,818**	**369,232,693**	**392,018,022**	**278,357,481**	**292,275,355**
Programme 4: Livestock and Fisheries Resource Management and Development						
0106013610 SP 4.1: Livestock Policy Development and Capacity Building						
Current Expenditure	**51,219,688**	**51,219,485**	**64,426,264**	**59,326,264**	**4,396,933**	**4,616,780**

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28
Compensation to Employees	50,119,497	50,119,485	55,991,264	55,991,264	0	0
Use of Goods and Services	1,100,191	1,100,000	8,435,000	3,335,000	4,396,933	4,616,780
Current Transfers to Govt. Agencies	-	-	0			0
Capital Expenditure	**5,000,000**	**0**	**2,000,000**	**4,000,000**	**22,000,000**	**23,100,000**
Acquisition of Non-Financial Assets	5,000,000	0	2,000,000	4,000,000	22,000,000	23,100,000
Capital Grants to Govt. Agencies	0		0	0	0	0
Other Development	0		0	0	0	0
Total for SP	**56,219,688**	**51,219,485**	**66,426,264**	**63,326,264**	**26,396,933**	**27,716,780**
0106023610 SP 4.2: Veterinary Services and Disease Prevention						
Current Expenditure	**15,729,000**	**6,721,200**	**21,007,191**	**19,507,191**	**17,079,500**	**17,933,475**
Compensation to Employees	0		0	0		0
Use of Goods and Services	15,729,000	6,721,200	21,007,191	19,507,191	17,079,500	17,933,475
Current Transfers to Govt. Agencies	0	0	0			0
Capital Expenditure	**5,000,000**		**3,000,000**	**5,500,000**	**0**	**0**
Acquisition of Non-Financial Assets	5,000,000		3,000,000	5,500,000		0
Capital Grants to Govt. Agencies	0	0	0			0
Other Development	0	0	0			0
Total Expenditure for S. Programme	**20,729,000**	**6,721,200**	**24,007,191**	**25,007,191**	**17,079,500**	**17,933,475**
Total Expenditure for Programme	**76,948,688**	**57,940,685**	**90,433,455**	**88,333,455**	**43,476,433**	**45,650,255**
GRAND TOTAL	**614,160,629**	**381,030,438**	**581,241,378**	**696,821,607**	**473,847,696**	**497,540,081**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2026/27	2027/28	2028/29
	CECM	T	1	1	1	1	1
Agriculture-Crop Production	County Chief Officer-Agriculture, Livestock and Cooperative Dev.	S	1	1	1	1	1
	Director Agriculture	R	1	0	1	1	1
	Deputy Director - Crops, Agribusiness & Marketing and Engineering	Q	3	1	1	1	1
	Principal –Itugururu Agricultural Training Institute	Q	1	0	1	1	1
	Assistant Directors Agriculture	P	7	1	1	1	3
	Agribusiness &Marketing and Engineering Officers	N	21	10	8	8	11
	Extension and training officer-IATI	N	1	0	0	1	1
	Farm Manager-IATI	N	1	0	0	1	1
	Agriculture Officers-Chief Agriculture Officers	M	45	7	7	9	12
	Agribusiness, Environment-Agriculture Officers/Senior Agriculture officers	K	18	11	11	11	11
	Agribusiness, Environment-Agriculture Officers/Senior Agriculture officers	L	12	9	9	9	9
	Agriculture Assistants	H	30	3	3	5	7
	Agriculture Assistants	J	23	0	0	6	6
	Human resource management and development officer	L	1	1	1	1	1
	Accountants	J	4	3	3	3	2
	Office Administrators	G	11	5	4	4	4
	Drivers	F	11	7	7	6	6
	Clerks	H	12	6	6	6	6
	Support Staff	A	10	9	9	7	7

	Support Staff	B	8	7	7	6	6
	Support Staff	D	6	6	6	5	5
Totals			**228**	**88**	**87**	**94**	**103**
Veterinary Services	Director of Veterinary Services	R	1	0	0	1	1
	Deputy Director Veterinary Services	Q	2	0	0	1	1
	Assistant deputy Director of Veterinary Services	P	2	1	1	1	1
	County Veterinary Extension and Training Officer	P	1	0	0	1	1
	Veterinary Officer	M	3	1	1	1	1
	Leather Development Officer 1	K	1	1	1	1	1
	Veterinary Officer	L	4	1	1	1	1
	Animal Health Assistant I/Meat Inspector	H	10	8	8	8	8
	Animal Health Assistant II/ Meat Inspector	G	18	6	6	6	10
	Leather Development Officer 11	J	3	0	1	1	2
	Senior Livestock Health Officer	L	2	2	2	2	2
	Livestock Health Officer	K	1	1	1	1	1
	Chief Livestock Health Assistant (CLHA) /Meat inspectors	K	6	6	6	5	5
	Assistant Animal Health Officer III /Inseminator	H	8	6	6	5	5
	Animal Health Assistant II /Inseminator	G	17	15	15	15	15
	Assistant Animal Health Officer III	H	3	2	2	2	2
	Animal Health Assistant 1	H	9	7	7	7	7
	Junior Animal Health Assistant	F	2	2	2	2	2
	Totals		**93**	**59**	**60**	**61**	**66**
Livestock Development	Director Livestock Production	R	1	0	1	1	1
	Deputy Director Livestock Production	Q	1	1	1	1	1
	Assistant Deputy Director Livestock Production	P	2	0	0	1	1
	Livestock Production Officer	K	6	6	6	6	6
	Livestock Officer	K	12	0	0	3	6
	Livestock Extension Officers	K	15	1	1	2	4
	Frontline Extension Officers	H	30	4	3	3	3
	Clerical Officers	H	6	4	3	3	3

	Drivers	D	4	1	1	0	0
	Support Staff	A	7	4	4	4	4
	TOTALS		**84**	**21**	**20**	**24**	**29**

Fisheries And Ecosystem Management

Section 1: Introduction

Part A: Vision

To attain sustainable food security and incomes for the people of Tharaka Nithi County.

Part B: Mission

Provision of high quality, innovative and commercial agricultural services

Part C: Performance Overview and Background on the County Department

Fisheries Development Sub Sector Mandate

The mandate of the fisheries subsector entails exploration, exploitation, utilization, conservation, and management of fisheries resources while promoting aquaculture development and research in freshwater fisheries for sustainable development.

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	17,005,304	11,200,075	10,057,335	21,000,000	7,414,000	7,313,000
Development	19,810,384	19,810,384	22,349,784	14,810,384	14,810,384	9,978,406
Total	**36,815,688**	**31,010,459**	**32,407,119**	**35,810,384**	**22,224,384**	**17,291,406**

Key Achievements based on the planned outputs/services for the year 2024/25.

Through increased extension services, over 1,500 fish farmers were reached across the county to train farmers on areas of; Climate smart Aquaculture, TIMPS (Technologies, Innovations and Management practices), On-farm feed formulation, and fish value addition with over 300 farmers trained as TOTS to reach out other farmers on the areas of fish post harvest handling and fish quality standardization. A total of 453 fishponds were constructed by farmers across the County with 426 of these being new ponds and 27 being renovated ponds. 453 pond liners were issued to farmers for lining their ponds hence increasing the area under fish farming by close to 150,000m^2. Over 700,000 fingerlings worth about Ksh.14 million were stocked in fishponds in the financial year under review. This resulted in an increase in expected fish production and productivity. Fish harvests from existing fishponds during the financial year were 70 tonnes worth KShs 34.4million.

Additionally, 6 hatcheries were inspected and authenticated by KeFS and out of these; 4 received a gas cylinder and 2 hapa nets each to support quality fingerlings production and supply to farmers in the County. Farmers also received 7 pond draining equipment and 15 fishing nets to facilitate fish harvesting. Further, 10 small fish outlets were initiated by famers across the county with4 of

these receiving grants from the ABDP programme to finance their business proposals. 256 weighing scales were also distributed to fish farmers across the County

To increase on fish marketing and value addition, the county actualized the operations of the fresh fish market facility at Chuka with solar powered cold storage facilities installed and the facility was officially launched in November 2024. Also, a research and training centre under KMFRI has been set up at Mutonga that is set to benefit over 5,000 fish farmers in the county by providing training and high-quality fish fingerlings.

Challenges

The key challenges experienced includes High cost of aquaculture inputs (feeds, pond liners), quality fingerlings, structured market, climate change and low adoption to aquaculture technologies among others.

Going Forward

To ensure sustainable growth of the fisheries sub-sector there is need for a holistic approach including enhancing technology adoption, market linkages, and climate-smart practices as well as increased budgetary allocation to the department especially in the areas of Fish market infrastructure expansion, fish feds production and increased capacity of hatcheries. In addition, public-private collaboration, farmer education, and policy reforms are key to ensuring long-term growth in aquaculture

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	**Sub-Programme**	**Objectives**
Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	To increase fish production for subsistence and cash generation in a sustainable way.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Fisheries and Ecosystem Management						
Budget Program	Livestock and Fisheries Resource Management and Development.						
Outcome:	Increased fish productivity						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Tons produced from fish farming	70.12	200	210	220	40,439,999	23,660,384	24,843,403

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Fisheries and Ecosystem Management
Budget Program	Livestock and Fisheries Resource Management and Development.
Outcome:	Increased fish productivity
Sub Programme	Fisheries Development and Promotion
Leading delivery Unit	County Director, Fisheries development

Output of the sub programme	Output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Fish farm inputs provided to fish farmers	No. of fish farmers benefiting	514	508	533	560	19,950,000	7,850,000	8,242,500
Extension services provided	No of fish farmers reached	1,920	2000	2100	2200	20,489,999	15,810,384	16,600,903

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
P: Livestock and Fisheries Resource Management and Development	35,810,384	17,291,406	49,910,000	40,439,999	23,660,384	24,843,403	26,085,573
Grand Total	35,810,384	17,291,406	49,910,000	40,439,999	23,660,384	24,843,403	26,085,573

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 -2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure							
Compensation to Employees	12,500,000	5,375,000	12,600,000	12,600,000	-	-	-
Use of Goods and Services	7,500,000	1,938,000	15,500,000	11,350,000	7,850,000	8,242,500	8,654,625
Current Transfers to Govt. Agencies							
Capital Expenditure							
Acquisition of Non-Financial Assets	3,000,000	_	6,000,000	6,000,000	-	-	-
Capital Grants to Govt. Agencies	12,810,384	9,978,406	15,810,000	10,489,999	15,810,384	16,600,903	17,430,948
Other Development							
Total Expenditure	35,810,384	17,291,406	49,910,000	40,439,999	23,660,384	24,843,403	26,085,573

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1 Fisheries and Ecosystem Development						

SP:1 Fisheries Development and Promotion						
Current Expenditure						
Compensation to Employees	**5,375,000**	**5,375,000**	**12,600,000**	**12,600,000**	**-**	**-**
Use of Goods and Services	**2,039,000**	**1,938,000**	**15,500,000**	**11,350,000**	**7,850,000**	**8,242,500**
Current Transfers to Govt. Agencies						
Capital Expenditure						
Acquisition of Non-Financial Assets	**2,000,000**	**_**	**6,000,000**	**6,000,000**	**-**	**-**
Capital Grants to Govt. Agencies	**12,810,384**	9,978,406	**15,810,000**	**10,489,999**	**15,810,384**	**16,600,903**
Other Development						
Total Expenditure for SP	**22,224,384**	**17,291,406**	**49,910,000**	**40,439,999**	**23,660,384**	**24,843,403**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2026/27	FY 2027/28	FY 2028/29
Fisheries and Ecosystem Management	Chief Officer	S	1	1	1	1	1
	County Director of Fisheries	R	1	0	0	1	1
	Principal Fisheries Officer	Q	4	0	1	1	1
	Senior Fisheries Officer	P	6	1	1	1	1
	Fisheries Officer 1	H	14	1	1	2	3
	Assistant Fisheries Officer	J	7	3	3	4	4
	Fisheries Assistant	N	21	2	2	2	2
	Clerical Officers	H	8	1	1	1	2
	Supply Chain Management Officer	J	2	1	1	1	1
	Office Administrator	J	2	1	1	1	1
	Driver	H	2	1	1	1	1
	Support staff	E	6	2	2	2	3
	Total		74	14	15	18	21

SECTOR NAME: HEALTH
DEPARTMENT NAME:

1. **Medical Services**
2. **Public Health and Sanitation**

SECTION 1: INTRODUCTION

PART A: VISION

A county free from preventable diseases and ill health

PART B: MISSION

To provide effective leadership and participate in provision of equitable responsive, accessible, and accountable high-quality health care services to Tharaka Nithi citizens.

Part C: Performance Overview and Background on the County Department

Sector report summary.

The Medical Services Department plays an important role in looking after the health and well-being of the people living in the county. Its main focus is to make sure everyone can access quality healthcare, both in treatment and prevention health care, or general health support. Services are offered through different levels of facilities, starting from community health units and small dispensaries to Referral hospital (Chuka Level 5 Hospital). The department works to improve areas such as maternal and child health, control diseases, and strengthen primary healthcare so that people can get help early. While there have been improvements in expanding services and facilities, challenges like limited resources, staff shortages, and reaching people in remote areas still exist. Even so, the department continues to work towards ensuring that all residents receive better and more accessible healthcare.

Sector report summary.

The sector comprises two departments:

- Medical Services
- Public Health and Sanitation

Expenditure trends

Medical Services

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	1,442,985,513	1,736,028,103	1,639,774,331	1,580,584,194	1,989,319,519	1,868,179,246
Development	100,000,000	40,000,000	19,154,795	119,000,000	134,000,000	107,273,687
Total	**1,542,985,513**	**1,776,028,103**	**1,658,929,126**	**1,699,584,194**	**2,123,319,519**	**1,975,452,933**

Public Health and Sanitation

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	286,852,150	395,126,401	327,941,797	315,782,688	350,766,522	319,767,642
Development	124,723,404	124,723,404	-	80,000,000	2,702,703	-
Total	**411,575,554**	**519,849,805**	**327,941,797**	**395,782,688**	**353,469,225**	**319,767,642**

Key Achievements based on the planned outputs/services for the year 2024/25.

During the 2024/25 budget implementation period, the County continued to register marked improvement in the quality and accessibility of health services. Building on the gains of previous years, the department prioritized specialized care, diagnostic capacity, and primary health infrastructure expansion. The Intensive Care Unit (ICU) and amenity ward at Chuka Level 5 Hospital were successfully equipped and fully operationalized, significantly strengthening critical care services for critically ill patients across the county.

To enhance diagnostic imaging services, modern X-ray units were constructed and equipped at Gatunga, Muthambi, and Magutuni hospitals. In addition, key infrastructure projects were completed, including the construction of a new dispensary block at Kathingithu sub-location, laboratory blocks at Kirundi and Karambani dispensaries, and the completion of the maternity

block at Gaciongo Dispensary. These developments have expanded access to essential maternal, diagnostic, and outpatient services at the primary and secondary care levels.

Notably, the county recruited additional healthcare workforce, including critical care nurses, radiographers, clinicians, and other critical cadres. This strategic recruitment has bolstered human resource capacity to support the newly operationalized specialized units and improved overall service delivery across the health system.

The County sustained steady supply of health products and technologies while continuing to strengthen referral linkages and community health interventions. These achievements demonstrate the government's commitment to quality improvement, infrastructure development, and human resource optimization in line with the County's health sector priorities.

Challenges

1. Delay in disbursement of funds
2. Increasing burden of communicable and non-communicable diseases
3. Inadequate Human Resources for Health
4. Inadequate resources for waste management
5. An ever-increasing demand for health products and technologies
6. Inadequate integration of nutrition and dietetic interventions in disease management.
7. Diminishing partner support for Reproductive Maternal, Neonatal Child and Adolescent Health (RMNCAH) services

Going Forward

1. Scale up intervention on communicable and non-communicable diseases.
2. Advocate for timely disbursement of funds
3. Lobby for recruitment of more Human Resources for Health
4. Lobby for increased allocation of resources for waste management
5. Mobilize resources for Reproductive Maternal, Neonatal Child and Adolescent Health plus (RMNCAH+N)
6. Advocate for increased allocation for Health Products and Technologies
7. Scale up public health advocacy activities in the community to address health challenges
8. Strengthen and sustain emergency response and disaster preparedness mechanisms.
9. Enhance digitization of health facilities including installation of Electronic Health Information System

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Curative and Rehabilitative Services	Primary health care	Reduced morbidity and mortality from curable and manageable diseases
	Nursing services	Reduced morbidity and mortality from curable and manageable diseases
	Clinical Services	Reduced morbidity and mortality from curable and manageable diseases
	Medical Supplies	Reduced morbidity and mortality from curable and manageable diseases
General Administration, Planning and Support Services	Human Resource Management	To provide effective and efficient administrative, planning and support function in the county health system
	General administration and support services	To provide effective and efficient administrative, planning and support function in the county health system
	Policy Planning, Financing and Budgeting	To provide effective and efficient administrative, planning and support function in the county health system
Preventive and promotive health services	Environmental Health Services	To provide effective and efficient preventive and promotive health interventions across the county
	Health promotion and disease control	To provide effective and efficient preventive and promotive health interventions across the county
	Reproductive, Maternal, Child health services	To provide effective and efficient preventive and promotive health interventions across the county
	Nutrition and Dietetic Services	To provide effective and efficient Nutrition and Dietetic services and reduce incidences of malnutrition across the county

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Medical Services**						
Budget Program	**Curative and Rehabilitative Services**						
Outcome:	**Reduced morbidity and mortality from curable and manageable diseases**						
Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Proportion of health facilities stocked with essential Health Commodities	55%	100%	100%	100%	182,069,138	138,325,348	145,241,615
Proportion of Dispensaries Offering Basic Maternal, New-born and Child Health Services	100%	100%	100%	100%			
Proportion of Health Centres Offering Basic Inpatient Services for Mothers and Children	100%	100%	100%	100%			
County Department	**Medical Services**						
Budget Program	**General Administration Planning and Support Services**						
Outcome: To provide effective and efficient administrative, planning and support function in the county health system							
Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Health worker-to-population ratio	38.5/10,000	39/10,000	39.5/10000	40/10,000	1,610,335,959	1,160,936,212	1,218,983,022
% facilities meeting service delivery standards per level of care	100%	100%	100%	100%			
Percentage of budget absorption/utilization rate (%)	100%	100%	100%	100%			
County Department	**Public Health and Sanitation**						
Budget Program	**Preventive & Promotive Health Services**						
Outcome:	**Reduced incidence of preventable diseases**						
Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Communicable Disease Prevention Programmes	4	4	4	4	331,764,696	1,403,768,464	1,473,956,887
Non-Communicable Disease Control Programme	70%	25%	30%	30%			

Reproductive, Maternal, New-born, Child, and Adolescent health services (RMNCAH+N)	55%	57%	57%	57%			
Nutrition Services	32%	45%	50%	50%			

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Medical Services**							
Budget Program	**Curative and Rehabilitative Services**							
Outcome:	**Reduced morbidity and mortality from curable and manageable diseases**							
Sub Programme	**Medical Supplies**							
Leading delivery Unit	**Medical Services**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Access to Essential Health Commodities	% of Health budget dedicated to purchase of medical drugs	10%	15%	15%	20%	138,349,138	79,000,000	82,950,000
County Department	**Medical Services**							
Budget Program	**Curative and Rehabilitative Services**							
Outcome:	**Reduced morbidity and mortality from curable and manageable diseases**							
Sub Programme	**Clinical Services**							
Leading delivery Unit	**Medical Services**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Access to basic Health care services	Proportion of Dispensaries Offering Basic Maternal, New-born and Child Health Services	85%	100%	100%	100%	21,150,000	25,202,000	26,462,100
Access to basic Health care services	Proportion of Health Centres Offering Basic Inpatient Services for Mothers and Children	100%	100%	100%	100%			
County Department	**Medical Services**							
Budget Program	**Curative and Rehabilitative Services**							

Outcome:	**Reduced morbidity and mortality from curable and manageable diseases**							
Sub Programme	**Nursing Services**							
Leading delivery Unit	**Medical Services**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Access to basic and some specialized health care services	Proportion of Hospitals offering adequate Diagnostic, Therapeutic, Medical and Surgical Services	100%	100%	100%	100%	21,000,000	34,123,348	35,829,515
County Department	**Medical Services**							
Budget Program	**Curative and Rehabilitative Services**							
Outcome:	**Reduced morbidity and mortality from curable and manageable diseases**							
Sub Programme	**Primary Health Care**							
Leading delivery Unit	**Medical Services**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Access to specialized health care services	Number of Hospitals Providing adequate Specialized, Teaching and Referral Health Services	1	1	2	2	1,570,000		
Budget Program	General Administration							
Outcome:	Improved efficiency and effectiveness in service delivery							
Sub Programme	Human resource management							
Leading delivery Unit	Medical Services							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Health care providers per 10,000 Population	Nurse population ratio	14/10,000	15/10,000	16/10,000	17/10,000	1,270,385,959	745,546,044	782,823,346
Health care providers per 10,000 Population	Doctor Population Ratio	1.03	1.04	1.05	1.06			
Health care providers per 10,000 Population	Clinical officers Population Ratio	2.9	3	3.1	3.2			
Health care providers per 10,000 Population	Public Health Officers Population Ratio	1.1	1.2	1.3	1.4			

Health care providers per 10,000 Population	Medical laboratory officers Population ratio	2.8	2.9	3	3.1			
Health care providers per 10,000 Population	Community Health Workers Population Ratio	0.7	0.8	0.9	1			
Health care providers per 10,000 Population	Other Technical Health care workers Population ration	4 .4	4.5	4.6	4.7			
Budget Program	General Administration							
Outcome:	Improved efficiency and effectiveness in service deliver							
Sub Programme	General Administration and Support Services							
Leading delivery Unit	Medical Services							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved service delivery	Annual Programme Based Budgets developed	1	1	1	1	239,250,000	230,890,168	242,749,676
Improved service delivery	Annual Work Plans developed	1	1	1	1			
Improved service delivery	% of service units with Performance Contracts	100%	100%	100%	100%			
Improved service delivery	% of health facilities with functional committees	100%	100%	100%	100%			
Improved service delivery	Coverage of Health facilities with Service charters	100%	100%	100%	100%			
Improved service delivery	Coverage of Quarterly support supervision visits to Health facilities	40%	100%	100%	100%			
Budget Program	General Administration							
Outcome:	Improved efficiency and effectiveness in service delivery							
Sub Programme	Policy Planning, Financing and Budgeting							
Leading delivery Unit	Medical Services							

Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increased use of information for decision making	Proportion of the operational units submitting timely, complete, and accurate information	85%	100%	100%	100%	100,700,000	184,500,000	193,725,000
Increased use of information for decision making	County based Health Research conducted	1	1	1	1			
Increased use of information for decision making	Client satisfaction survey conducted	0	1	1	1			
Increased use of information for decision making	Employee satisfaction survey conducted	0	1	1	1			
Budget Program	Preventive and Promotive Health Services							
Outcome:	Reduced incidences of preventable diseases							
Sub Programme	Environmental and Community Health Services							
Leading delivery Unit	Public health and sanitation							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Reduced incidences of water-borne and sanitation related diseases	Coverage of Households with access to improved sanitation	61%	63%	65%	67%	75,548,317	164,994,979	173,244,728
Reduced incidences of water-borne and sanitation related diseases	Coverage of open defecation free villages	29%	30%	32%	32%			
Reduced incidences of water-borne and sanitation related diseases	Coverage of Households that own any latrines (whether improved or unimproved)	88%	94%	95%	96%			
Reduced incidences of water-borne and sanitation related diseases	Coverage of schools implementing school Health policy	27%	27%	30%	33%			
Reduced incidences of	Coverage of functional	94%	100%	100%	100%			

water-borne and sanitation related diseases	community health units							
Reduced incidences of water-borne and sanitation related diseases	% increase of food premises meeting minimum public Health Requirements	85%	86%	87%	88%			
Reduced incidences of water-borne and sanitation related diseases	% increase of food, feed and water products/items meeting Health standards	86%	87%	88%	89%			
Reduced incidences of water-borne and sanitation related diseases	% increase of commercial premises meeting the minimum public Health standards	84%	85%	87%	88%			
Budget Program	Preventive and Promotive Health Services							
Outcome:	Reduced incidences of preventable diseases							
Sub Programme	Communicable Disease Prevention Programmes							
Leading delivery Unit	Public health and sanitation							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Reduced incidences of priority communicable diseases targeted for eradication/elimination	Detection rate of AFP	4	4	4	4	256,216,379	1,238,773,485	1,300,712,159
Reduced incidences of priority communicable diseases targeted for eradication/elimination	Detection of measles	21	10	10	10			
Reduced incidences of priority communicable diseases targeted for	Detection rate of Neonatal tetanus	0	5	5	5			

eradication/elimination								
Reduced incidences of priority communicable diseases targeted for eradication/elimination	TB case detection rate	0	75%	80%	85%			
Reduced incidences of priority communicable diseases targeted for eradication/elimination	TB treatment success rate	94%	95%	95%	95%			
Reduced incidences of priority communicable diseases targeted for eradication/elimination	% reduction in new HIV Infections	82%	84%	86%	88%			
Reduced incidences of vector-borne and sanitation related diseases	Malaria Incidence	0.30%	1%	1%	1%			
Budget Program	Preventive and Promotive Health Services							
Outcome:	Reduced incidences of preventable diseases							
Sub Programme	Non-Communicable Disease Control Programme							
Leading delivery Unit	Public health and sanitation							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increased Number of facilities screenings for Non-communicable Diseases	% of health facilities screening for Non-communicable Diseases	70%	74%	76%	78%	-	-	-
Budget Program	Preventive and Promotive Health Services							
Outcome:	Improved maternal, new-born, child, and adolescent Health							
Sub Programme	Reproductive, Maternal, New-born, Child, and Adolescent health services (RMNCAH+N)							
Leading delivery Unit	Public health and sanitation							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved maternal, new-born, child, and adolescent Health	Proportion of children under one year fully immunized	77.20%	77.20%	79%	81%	-	-	-

Improved maternal, new-born, child, and adolescent Health	Contraceptive Prevalence Rate (WRA receiving FP commodities)	59.50%	59.50%	55%	55%	-	-	-
Improved maternal, new-born, child, and adolescent Health	Proportion of pregnant women attending 4 ANC visits	45.70%	45.70%	61%	61%	-	-	-
Improved maternal, new-born, child, and adolescent Health	Proportion of deliveries conducted by skilled attendants	71.30%	71.30%	72%	73%	-	-	-
Improved maternal, new-born, child, and adolescent Health	% Women of Reproductive age screened for Cervical cancers	15%	20%	22%	24%	-	-	-
Budget Program	Preventive and Promotive Health Services							
Outcome:	Reduced incidences of malnutrition							
Sub Programme	Nutrition and Dietetic Services							
Leading delivery Unit	Public health and sanitation							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increased number of health facilities offering integrated management of acute Malnutrition services among under-fives	Proportion of health facilities offering integrated management of acute Malnutrition services among under-fives	28%	30%	32%	35%	-	-	-
Reduced incidences of underweight among under-five	Prevalence of underweight	6.00%	5.80%	5.70%	5.60%	-	-	-
Reduced incidences of undernutrition	Deworming coverage 12-59 months	66%	70%	75%	80%	-	-	-
Reduced incidences of undernutrition	Vitamin A coverage 6-59 months	84%	85%	86%	87%	-	-	-

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
ICT Infrastructure Development	42,855,289	41,271,279	38,946,100	50,046,100	0	0	0
Curative and Rehabilitative Services	182,998,478	151,899,175	182,069,138	282,099,138	138,325,348	145,241,615	152,503,696
General Administration Planning and Support Services	1,897,465,752	1,782,282479	1,610,335,959	1,854,786,780	1,218,983,022	1,279,932,173	1,279,932,173
Preventive and Promotive Health Services	363,469,225	319,767,642	331,764,696	361,824,716	1,403,768,464	1,473,956,887	1,547,654,731
Grand Total	**2,476,788,744**	**2,295,220,575**	**2,163,115,893**	**2,548,756,734**	**2,703,030,024**	**2,838,181,525**	**2,980,090,601**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	**2,333,288,744**	**2,178,952,608**	2,015,765,893	**2,288,714,354**	**2,500,597,890**	**2,627,660,724**	**2,759,043,761**
Compensation to Employees	1,687,678,103	1,666,020,373	1,537,612,859	1,627,612,859	1,973,829,529	2,072,521,005	2,176,147,055
Use of Goods and Services	603,804,353.	494,769,319	439,404,717	622,353,178	421,383,193	444,485,293	466,709,558
Current Transfers to Govt. Agencies	41,806,288	18,162,916	38,748,317	38,748,317	105,385,168	110,654,426	116,187,147
Capital Expenditure	**143,500,000**	**116,267,967**	147,350,000	**260,042,380**	**200,496,000**	**210,520,800**	**221,046,840**
Acquisition of Non-Financial Assets	143,500,000	116,267,967	147,350,000	260,042,380	200,496,000	210,520,800	221,046,840
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure	**2,476,788,744**	**2,295,220,575**	**2,163,115,893**	**2,548,756,734**	**2,703,030,024**	**2,838,181,524**	**2,980,090,601**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P 1: ICT Infrastructure Development	**42,855,289**	**41,271,279**	**38,946,100**	**50,046,100**	**-**	**-**
SP 1.1: ICT Infrastructure Development	**42,855,289**	**41,271,279**	**38,946,100**	**50,046,100**	**-**	**-**
Current Expenditure	**33,855,289**	**32,276,999**	**31,946,100**	**31,946,100**	**-**	**-**
Compensation to Employees	15,509,689	15,509,689	15,600,500	15,600,500	-	-
Use of Goods and Services	18,345,600	16,767,310	16,345,600	16,345,600	-	
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**9,000,000**	**8,994,280**	**7,000,000**	**18,100,000**	**-**	**-**
Acquisition of Non-Financial Assets	9,000,000	8,994,280	7,000,000	18,100,000	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**42,855,289**	**41,271,279**	**38,946,100**	**50,046,100**	**-**	**-**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1: Curative and Rehabilitative Service	**182,998,478**	**151,899,175**	**182,069,138**	**282,099,138**	**138,325,348**	**145,241,615**
SP1.1: Medical Supplies	**182,998,478**	**151,899,175**	**138,349,138**	**242,349,138**	**79,000,000**	**82,950,000**
Current Expenditure	**182,998,478**	**151,899,175**	**138,349,138**	**242,349,138**	**74,000,000**	**77,700,000**
Compensation to Employees	-	-	-	-	0	0
Use of Goods and Services	182,998,478	151,899,175	118,349,138	232,349,138	74,000,000	77,700,000
Current Transfers to Govt. Agencies	-	-	-	-	0	0
Capital Expenditure	**-**	**-**	**20,000,000**	**10,000,000**	**5,000,000**	**5,250,000**
Acquisition of Non-Financial Assets	-	-	20,000,000	10,000,000	5,000,000	5,250,000
Capital Grants to Govt. Agencies	-	-	-	-	0	0
Other Development	-	-	-	-	0	0
Total Expenditure for SP	**182,998,478**	**151,899,175**	**158,349,138**	**252,349,138**	**79,000,000**	**82,950,000**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1: Curative and Rehabilitative Service	**182,998,478**	**151,899,175**	**182,069,138**	**282,099,138**	**138,325,348**	**145,241,615**
SP1.2: Clinical services-Magutuni	**-**	**-**	**21,150,000**	**20,200,000**	**25,202,000**	**26,462,100**
Current Expenditure	**-**	**-**	**21,150,000**	**20,200,000**	**23,602,000**	**24,782,100**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	21,150,000	20,200,000	23,602,000	24,782,100
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**	**1,600,000**	**1,680,000**
Acquisition of Non-Financial Assets	-	-	-	-	1,600,000	1,680,000

Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**-**	**-**	**21,150,000**	**20,200,000**	**25,202,000**	**26,462,100**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1: Curative and Rehabilitative Service	**182,998,478**	**151,899,175**	**182,069,138**	**282,099,138**	**138,325,348**	**145,241,615**
SP1.3: Nursing services-Marimanti	**-**	**-**	**21,000,000**	**18,250,000**	**34,123,348**	**35,829,515**
Current Expenditure	**-**	**-**	**20,500,000**	**18,000,000**	**29,127,348**	**30,583,715**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	20,500,000	18,000,000	29,127,348	30,583,715
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**500,000**	**250,000**	**4,996,000**	**5,245,800**
Acquisition of Non-Financial Assets	-	-	500,000	250,000	4,996,000	5,245,800
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**-**	**-**	**21,000,000**	**18,250,000**	**34,123,348**	**35,829,515**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1: Curative and Rehabilitative Service	**182,998,478**	**151,899,175**	**182,069,138**	**282,099,138**	**138,325,348**	**145,241,615**
SP1.4: Primary Healthcare- Kibung'a	**-**	**-**	**1,570,000**	**1,300,000**	**-**	**-**
Current Expenditure	**-**	**-**	**1,520,000**	**1,300,000**	**-**	**-**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	1,520,000	1,300,000	-	-
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**50,000**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	50,000	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**-**	**-**	**1,570,000**	**1,300,000**	**-**	**-**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2: General Administration Planning and Support Services	**1,897,465,752**	**1,782,282,479**	**1,610,335,959**	**1,854,786,780**	**1,010,936,212**	**1,061,483,023**
SP2.1: General Administration Services	**322,851,685**	**264,620,680**	**239,250,000**	**345,800,821**	**80,890,168**	**84,934,676**
Current Expenditure	**188,351,685**	**157,346,993**	**129,250,000**	**120,508,441**	**80,890,168**	**84,934,676**
Compensation to Employees	-	-	-	-	-	-

Use of Goods and Services	188,351,685	157,346,993	129,250,000	120,508,441	19,500,000	20,475,000
Current Transfers to Govt. Agencies	-	-	-	-	61,390,168	64,459,676
Capital Expenditure	**134,500,000**	**107,273,687**	**110,000,000**	**225,292,380**	**-**	**-**
Acquisition of Non-Financial Assets	134,500,000	107,273,687	110,000,000	225,292,380		-
Capital Grants to Govt. Agencies	-	-	-	-		
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**322,851,685**	**264,620,680**	**239,250,000**	**345,800,821**	**80,890,168**	**84,934,676**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2: General Administration Planning and Support Services	**1,897,465,752**	**1,782,282,479**	**1,610,335,959**	**1,854,786,780**	**1,010,936,212**	**1,061,483,023**
SP2.2: Human resource management	**1,373,743,532**	**1,358,978,360**	**1,270,385,959**	**1,360,385,959**	**745,546,044**	**782,823,346**
Current Expenditure	**1,373,743,532**	**1,358,978,360**	**1,270,385,959**	**1,360,385,959**	**745,546,044**	**782,823,346**
Compensation to Employees	1,373,743,532	1,358,978,360	1,270,385,959	1,360,385,959	745,546,044	782,823,346
Use of Goods and Services	-	-	-	-	-	-
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	-	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**1,373,743,532**	**1,358,978,360**	**1,270,385,959**	**1,360,385,959**	**745,546,044**	**782,823,346**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P 2: General Administration Planning and Support Services	**1,897,465,752**	**1,782,282,479**	**1,610,335,959**	**1,854,786,780**	**1,010,936,212**	**1,061,483,023**
SP 2.3: Policy, Planning, Financing and Budgeting-CRH	**200,870,535**	**158,683,439**	**100,700,000**	**148,600,000**	**184,500,000**	**193,725,000**
Current Expenditure	**200,870,535**	**158,683,439**	**99,300,000**	**147,200,000**	**165,000,000**	**173,250,000**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	200,870,535	158,683,439	99,300,000	147,200,000	165,000,000	173,250,000
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**1,400,000**	**1,400,000**	**19,500,000**	**20,475,000**
Acquisition of Non-Financial Assets	-	-	1,400,000	1,400,000	19,500,000	20,475,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**200,870,535**	**158,683,439**	**100,700,000**	**148,600,000**	**184,500,000**	**193,725,000**

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P3: Preventive and Promotive Health Services	**353,469,225**	**319,767,642**	**331,764,696**	**361,824,716**	**1,393,768,464**	**1,463,456,887**
SP3.1: Health Promotion and Disease Control	**303,107,585**	**293,510,824**	**256,216,379**	**255,126,400**	**1,238,773,485**	**1,300,712,159**
Current Expenditure	**303,107,585**	**293,510,824**	**256,216,379**	**255,126,400**	**1,238,773,485**	**1,300,712,159**
Compensation to Employees	298,424,882	291,532,324	251,626,400	251,626,400	1,228,283,485	1,289,697,659
Use of Goods and Services	4,682,703	1,978,500	4,589,979	3,500,000	10,490,000	11,014,500
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**303,107,585**	**293,510,824**	**256,216,379**	**255,126,400**	**1,238,773,485**	**1,300,712,159**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P3: Preventive and Promotive Health Services	**353,469,225**	**319,767,642**	**331,764,696**	**361,824,716**	**1,393,768,464**	**1,463,456,887**
SP3.2: Environmental Health services	**50,361,640**	**26,256,818**	**75,548,317**	**106,698,316**	**154,994,979**	**162,744,728**
Current Expenditure	**50,361,640**	**26,256,818**	**67,148,317**	**101,698,316**	**145,594,979**	**152,874,728**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	8,555,352	8,093,902	28,400,000	62,949,999	101,599,979	106,679,978
Current Transfers to Govt. Agencies	41,806,288	18,162,916	38,748,317	38,748,317	43,995,000	46,194,750
Capital Expenditure	**-**	**-**	**8,400,000**	**5,000,000**	**9,400,000**	**9,870,000**
Acquisition of Non-Financial Assets	-	-	8,400,000	5,000,000	9,400,000	9,870,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**50,361,640**	**26,256,818**	**75,548,317**	**106,698,316**	**154,994,979**	**162,744,728**
Grand total	**2,433,933,455**	**2,253,949,296**	**2,124,169,793**	**2,498,710,634**	**2,543,030,024**	**2,670,181,525**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

	STAFF DETAILS	STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT			
CADRE	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION FY 2025/2026	FY 2026/27	FY 2027/28	FY 2028/29
CECM	CECM Health Services	T	1	1	1	1	1

Chief Officer	Chief Officer- Medical Services	S	1	1	1	1	1
Chief Officer	Chief Officer- Public Health and Sanitation	S	1	1	1	1	1
Director of Health Services	Director of Health Services	R	1	1	1	1	1
Director Revenue - Health Facilities	Director Revenue - Health Facilities	R	1	1	1	1	1
Hospital CEOs	Hospital CEO	R	3	0	0	3	3
Accountants	Senior Accountants	L	15	1	11	13	15
Chargehand - Electrician	Chargehand - Electrician	K	4	1	2	3	4
Chargehand - Plumber	Chargehand - Plumber	H	12	4	7	10	12
Clerical Officers	Clerical Officer II	F	45	17	24	26	30
Clerical Officers	Clerical Officer I	G	30	6	10	13	15
Clerical Officers	Senior Clerical Officer	H	50	35	43	46	50
Clerical Officers	Chief Clerical Officer	J	20	5	10	13	15
Administrative assistants	Administrative assistant III	H	25	6	8	10	10
Administrative assistants	Administrative assistant II	J	15	1	9	12	15
Administrative assistants	Administrative Assistant I	K	13	0	3	5	8
Administrative assistants	Chief Administrative Assistant	M	10	0	2	5	7
Counselling Psychologist	Counselling Psychologist	J	10	1	6	8	10
	Senior Assistant Principal counsellor	P	3	1	1	1	1
Community oral health officers	Community oral health officers 111	H	15	0	6	10	15
	Community Oral Health Officer II	J	10	4	4	4	4
	Community Oral Health Officer I	K	6	0	6	0	0
	Senior Community Oral Health Officer	L	5	1	1	1	1
Cooks/Chef	Food & Beverage Preparation Technician	F	15	1	3	5	10
	Cook 3	H	10	2	2	6	10
Nursing	Enrolled Nurse III	G	20	30	4	10	5
	Registered Nurse III	H	250	188	200	220	250
	Registered Nurse II	J	300	191	219	229	240
	Registered Nurse I	K	130	129	104	115	125
	Senior Registered Nurse	L	50	27	36	40	50
	Chief Registered Nurse	M	20	8	10	15	20
	Principal Registered Nurse	N	10	1	1	2	10
	Senior Principal Registered Nurse	P	5	0	0	2	4
	Nursing officer intern	K	30	18	18	23	26
	Senior nursing officer	L	50	15	26	36	46

	Chief nursing officer	M	45	11	24	30	35
	Principal Nursing officer	N	20	3	11	15	20
	Assistant Director nursing services	P	10	1	1	2	5
	Senior Assistant Director nursing services	Q	5	0	0	1	2
	Deputy Director Nursing Services	R	1	0	0	0	1
	Director Nursing Services	S	1	0	0	0	0
Clinical Officers	Registered Clinical Officer III	H	40	23	0	0	0
	Registered Clinical Officer II	J	120	53	80	108	108
	Registered Clinical Officer I	K	30	35	14	14	20
	Senior Registered Clinical Officer	L	20	16	12	14	14
	Chief Registered Clinical Officer	M	10	5	6	7	7
	Principal Clinical Officer	N	3	1	1	2	2
	Assistant Director, Clinical Services	P	2	0	0	1	1
Medical Laboratory Technologists	Laboratory Technologist III	H	80	63	70	70	75
	Laboratory Technologist II	J	60	49	52	52	55
	Laboratory Technologist I	K	20	10	12	15	20
	Senior Laboratory Technologist	L	15	4	6	6	8
	Chief Laboratory Technologist	M	9	5	5	5	6
	Principal Laboratory Technologist	N	7	0	2	4	6
	Assistant Director, Laboratory Services	P	1	1	1	1	2
	Health Records and Information Assistant	G	15	1	6	6	12
Health Records & Information Management Officer	Health Records and Information Officer III	H	40	26	30	32	35
	Health Records and Information Officer II	J	20	8	10	12	15
	Health Records and Information Officer I	K	15	2	2	5	10
	Senior Health Records and Information Officer	L	10	2	4	6	8
	Chief Health Records and Information Officer	M	6	2	2	2	3
	Principal Health Records and Information Officer	N	5	0	2	3	3

Community Health assistants	Community Health assistants 111	G	150	22	22	30	35
	Community Health Assistant II	H	50	14	14	20	25
Medical officers	Medical officer	M	80	22	25	31	40
	Senior Medical officer	N	30	2	6	10	15
	Assistant Director of Medical Services/Medical Specialist II	P	14	2	3	4	6
Dental Officers	Dental Officer	M	4	1	3	5	7
	Senior Dental Officer	N	2	1	1	2	3
	Assistant Director of Dental services/Dental Specialist II	P	2	0	1	1	2
	Assistant Director of Dental services/Dental Specialist I	Q	2	1	1	1	2
Dental Technologists	Dental Technologists II	J	50	5	5	5	5
	Dental Technologist I	K	10	1	1	1	1
Drivers	Driver III	D	15	3	3	3	3
	Driver II	E	20	7	6	6	6
	Driver I	F	15	4	6	6	6
	Senior Driver	G	30	1	4	4	5
	Chief Driver	H	40	9	12	15	15
Health Administrative Officers	Health Administrative Officers III	H	4	1	1	2	2
	Health Administrative Officers II	J	4	0	2	2	2
	Health Administrative Officers I	K	5	2	2	2	2
	Senior Health Administrative Officer	L	3	1	2	2	3
	Assistant Chief Health Administrative Officer	M	3	3	3	1	1
	Senior Assistant Chief Health Administrative Officer	N	2	1	3	3	4
	Deputy Chief Health Administrative Officer	P	4	1	1	2	2
	Director Health Administration	Q	2	0	0	0	1
Human Resource Management Personnel	Human Resource Management Assistant III	H	1	1	1	1	1
	Human Resource Management Officer II	J	7	0	1	2	2
	Human Resource Management Officer I	K	10	2	2	2	3
	Asst. Director of Human Resource Management	P	9	5	5	5	6
Medical Engineering Personnel	Medical engineering technician III	G	2	1	1	1	1

	Medical engineering technician II	H	6	1	1	1	3
	Medical engineering technician I	J	10	4	4	4	4
Medical Social Workers	Medical Social Workers III	H	5	2	2	2	6
	Medical Social Workers II	J	6	0	2	2	3
	Medical Social Workers I	K	35	2	3	3	3
	Senior Medical Social Workers	L	20	9	9	9	9
Medical Specialists	Medical Specialists	N	15	1	1	3	3
	Assistant Director of Medical Services/Medical Specialist II	P	5	2	2	2	4
	Senior Assistant Director of Medical Services/Medical Specialist I	Q	0	1	0	0	0
	Deputy Director of medical services/Senior medical Specialist I	R	25	11	12	12	12
	Chief Medical Specialist	S	15	9	10	10	12
Mortuary /Farewell home Attendants	Mortuary /Farewell home Attendants	C	5	3	3	3	5
		G	1	1	1	1	1
	Mortuary /Farewell home Attendants III	H	10	4	7	7	10
Nutrition Staff	Nutrition and Dietetics Technologist III	H	5	1	1	4	4
	Nutrition and Dietetics Technologist II	J	5	0	1	1	1
	Nutrition and Dietetics Technologist I/Nutrition Officer	K	3	0	0	0	1
	Senior Nutrition and Dietetics Technologist	L	31	11	15	15	15
	Chief Nutrition and Dietetics Technologist	M	14	5	7	7	7
	Principal Nutrition and Dietetics Officer	N	9	4	6	7	8
	Assistant Director Nutrition and Dietetics	P	8	0	4	6	8
Orthopaedic Technologists	Orthopaedic technologists II	J	4	1	3	4	4
	Orthopaedic technologist I	K	3	0	1	2	3
	Deputy chief orthopaedic technologist	M	2	0	1	2	2
Pharmaceutical Technologist	Pharmaceutical technologist III	H	10	0	0	0	0
	Pharmaceutical technologist II	J	6	2	2	2	5
	Pharmaceutical technologist I	K	3	1	1	1	4

	Senior pharmaceutical technologist	L	2	0	0	0	1
Pharmacists	Pharmacist 1	M	40	18	18	18	24
	Senior Pharmacist	N	30	24	24	24	18
	Assistant Director of Pharmaceuticals Services/ Pharmaceuticals Specialist II	P	5	0	0	24	24
	Senior Assistant Director of Pharmaceutical Services/ Pharmaceuticals Specialist I	Q	5	2	2	2	20
Physiotherapists	Physiotherapists III	H	5	1	1	5	5
	Physiotherapist II	J	1	0	0	0	1
	Physiotherapist I	K	10	5	5	5	4
	Senior physiotherapist	L	5	1	1	5	5
Plaster Technicians/ Technologists	Plaster Technicians III	G	20	3	3	5	5
Public Health Officers	Assistant Public Health Officer III	H	10	2	2	2	2
	Assistant Public Health Officer II	J	5	1	1	3	3
	Assistant Public Health Officer I	K	3	1	1	2	2
	Senior Assistant Public Health Officer	L	15	9	15	15	15
	Chief Assistant Public Health Officer	M	15	1	3	3	11
Radiographers	Radiographers III	H	30	20	20	20	25
	Radiographers III	J	20	7	7	7	15
	Senior Radiographers	L	15	9	9	9	12
HR Records Management Officers	HR Records Management Officers	J	15	13	13	13	15
Supply Chain Personnel	Supply Chain Management Assistant III	H	5	3	3	3	5
	Supply Chain Management Assistant II	J	20	11	11	11	15
	Supply Chain Management Assistant I	K	12	3	3	3	10
Security Officers/ Civilian Security	Security Officers II	J	5	1	1	4	4
	Chief Security officer	M	3	0	0	2	2
Support Staff - Cleaners	Support Staff - Cleaners	A	15	2	2	2	2
	Support Staff - Cleaners	B	12	2	2	2	2
	Support Staff - Cleaners	C	6	3	3	3	4

	Support Staff - Cleaners	D	3	1	1	2	2
	Support Staff - Cleaners	E	3	1	1	1	1
	Support Staff - Cleaners	F	1	1	1	1	1
	Support Staff - Cleaners	G	120	20	20	20	30
Support Staff - Watchman/ Security	Support Staff - Watchman/ Security	A	50	136	136	136	50
	Support Staff - Watchman/ Security	B	90	86	86	86	90
	Support Staff - Watchman/ Security	C	35	5	5	20	30
	Support Staff - Watchman/ Security	D	70	59	59	65	65
	Support Staff - Watchman/ Security	E	55	9	9	25	30
	Support Staff - Watchman/ Security	F	10	8	8	8	10
	Support Staff - Watchman/ Security	G	90	4	4	0	0
Occupational Therapists	Occupational Therapists III	H	75	23	23	30	48
	Occupational Therapists II	J	52	1	1	24	24
	Occupational Therapists I	K	25	0	0	15	25
	Senior Occupational Therapists I	L	15	1	1	10	12
Office Administrative Assistants/Secretaries	Office administrative assistant III	G	30	0	4	10	12
	Office administrative assistant II	H	10	0	5	7	10
	Office administrative assistant I	J	15	1	3	3	5
	Senior Office administrative assistant	K	20	3	3	4	4
	Senior Office Administrator	L	15	0	3	3	3
	Chief Office Administrator	M	10	2	2	5	5
	Principal Office Administrator	N	3	1	1	1	1
	Total		5	3	4	4	4

SECTOR NAME: EDUCATION AND SOCIAL SERVICES

Department Name: Education, Vocation Training and Culture

SECTION 1: INTRODUCTION

PART A: VISION

To be a leader in building a just, cohesive, and enlightened society for sustainable County development

PART B: MISSION

To build a just, cohesive and enlighten society through provision of quality Education and vocational training, promotion of cultural diversity and Tourism development for sustainable County development.

Part C: Performance Overview and Background on the County Department

The overall function of the sector as stipulated in the Fourth Schedule, Constitution of Kenya, 2010, relates to pre-primary education, village polytechnics, home craft centres and childcare facilities.

The department's broad mandate is to Improve Access to Basic Education and Vocation training. This mandate is undertaken through three of its directorates; The Culture directorate focuses on Protection and Promotion of county cultural heritage and art, Hosting of Cultural festivals and arts exhibition, Documentation of traditional knowledge and cultural expressions, Construction and equipping of cultural centres and social halls, Construction and equipping of public libraries and museums, Identification, registration and profiling of cultural groups, Training, empowerment and cultural groups Identification, recognition and honouring of county heroes and heroines.

The ECDE Directorate is concerned with recruitment of teachers and care givers, Construction / innovation of classrooms, Provision of teaching and learning materials, strengthening of supervision service, Promotion, and integration of research on basic Education, Promotion of feeding program/establishment of child friendly schools/ integration of children with special needs in normal schools. On the other hand, Vocational training directorate deals with refurbishment and rehabilitation of Youth Polytechnics, Disbursement of grants, Capacity Building of YP staff, Inspection and quality Assurance of institutions, Procurement of YPs Equipment and materials, Recruitment of Youth Polytechnic instructors, Establishment of Home craft centres and Conduct study on home craft centres.

Generally, In the past years, to support the trainees, improvement of infrastructure has been undertaken in various VTCs while enhancement of learning in ECD centres is progressing as well as enhancement of cultural activities.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Education and Vocational Training						
Recurrent	199,646,500	268,187,124	246,674,001	234,623,423	352,690,474	284,230,500
Development	55,000,000	44,705,951	37,534,752	30,000,000	30,000,000	24,011,007
Total	**254,646,500**	**312,893,075**	**284,208,753**	**264,623,423**	**382,690,474**	**308,241,507**
Culture						
Recurrent	25,342,000	16,705,011	16,705,011	12,742,972	13,660,072	11,881,732
Development	1,500,000	1,500,000	0	5,000,000	3,682,940	0
Total						

Key Achievements based on the planned outputs/services for the year 2024/25.
The department has achieved the following:

- In partnership Yale University, the County is upscaling RCT intervention to test the efficacy of a pre-school program across public ECDE centres in the County including training of teachers and material development.
- Thorough training of 13 officers (Quality Assurance and Standards Officers) curriculum support through EIDU Kenya.
- ECDE officers and teachers have been trained in digital instruction using Tayari methodologies and content developed by KICD. This marks a major step forward in modernizing early childhood education in our county in line with new Competency Based Curriculum (CBC).
- A total of 436 teachers have been trained on helping roll out digital learning across ECDE centres in the county.
- The County is the process of procuring Over 400 digital devices for the remaining balance of schools to enhance digital learning.

- Enhanced school supervisory through digital connectivity from the County Education Office. This has enhanced accountability among staff involved in roll out of digital learning.
- The ECD directorate has replaced 12 ECD officers due to natural attrition.
- The VTC directorate has embarked on audit program for all VTCS and audit training for all the VTC managers on basic book keeping.
- In collaboration with the accounts department, the directorate of VTC has allocated an an accountant to every 4 VTCs to enhance financial reporting.
- The KCB Tujia Jiri program is still on course across the VTCs in the county.
- The Culture department has rolled out several projects such as the successful hosting of the Annual Tharaka Nithi Ura Gate Cultural Festival, that was previously held on 4th to 7th September, 2025.

Challenges

- In Partnership with RCT Project, the county developed a childcare policy that allows establishment of day care centres (a play group under the county governemnt). However staffing levels are inadequate to effect this policy.
- Poor infrastructure (classrooms, water, ablution block, access roads) within ECDE centres thus hampering delivery of quality education.
- The department lacks motor vehicle for supervision within the vast county schools.
- Severe understaffing in the VTCs
- Very low enrolment in some VTCs and this risks the VTCs facing closure.
- Inadequate infrastructure as well as lack of key training equipment, this hampers hands on skills training.
- Lack of appropriate training equipment for students with special needs in VTCs e.g at Mugumango.
- VTCs are experiencing high dropouts due to lack of fees.
- 100% transition from primary to secondary has led to low enrolment as majority of students were from primary schools.
- Some VTC instructors lack licences.
- Inadequate skilled manpower and technical staff

- Inadequate mobility for technical staff
- Poor marketing linkages
- Inadequate field tools and equipment
- Inadequate office space and equipment

Going Forward

- Increased funding to departments in the medium term to enable completion of budgeted programs.
- There is need for more budgeting to recruit more staff through the County Public Service Board to address departmental understaffing for quality service delivery.
- There is need for awareness creation and marketing of VTCs to encourage enrolment

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Education and Youth Training	Promotion of Basic Education (ECDE)	Increase basic education access, retention, completion, and transition rate
Education and Youth Training	Youth Training and Capacity Building	Increased technical training access, retention and completion for improved skills development
General Administration and Support Services	Administration, Planning and Support Services	Remuneration and staff welfare
Culture, Arts and Social Services	Culture and Arts Promotion	To promote artistic talents, social cohesion and preservation of culture and heritage

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Education, Vocational Training and Culture**
Budget Program	**Education and Youth Training**
Outcome:	**Increased basic education and technical training access, retention, completion and transition rate**

Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Gross Enrolment Rate (GER)	70%	75%	80%	85%	42,921,800	58,173,289	61,081,953
Number of Trainees graduating each year	350	450	500	500	37,778,800	32,000,000	33,600,000
Number of VTCs Rehabilitated	4	5	5	5	20,000,000	14,000,000	14,700,000
Budget Program:	**Culture, Arts and Social Services**						
Outcome:	**To promote artistic talents, Social cohesion and preservation of culture and heritage**						
Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Number of cultural groups empowered	30	45	60	75	32,256,750	32,211,381	33,821,950
Budget Program 2: General Administration and Support Services							
Outcome:	**Increased remuneration and staff welfare**						
Number of instructors employed	60	48	48	48	76,960,875	119,348,608	125,316,038
Number of ECDE teachers recruited	462	60	60	60	76,960,875	119,348,608	125,316,038

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Education, Vocation Training and Culture**							
Budget Program 1	**Education and Youth Training**							
Outcome:	**Increased basic education and technical training access, retention, completion and transition rate**							
Sub Programme	**Promotion of Basic Education**							
Leading delivery Unit	**County Director, ECDE**							
Output of the sub programme	**Output indicators**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Enrolment In ECDE	% Gross Enrolment	70%	75%	80%	85%	42,921,800	58,173,289	61,081,953

	Rate (GER)							
Sub Programme	**Youth Training and Capacity Building**							
Leading Delivery Unit	**County Director, Vocational Training**							
Trainees graduating each year	Number of Trainees graduating each year	350	450	500	500	37,778,800	32,000,000	33,600,000
Budget Program 2	**General Administration and Support services**							
Outcome:	**Increased remuneration and staff welfare**							
Sub programme	**Administration, planning and support services**							
Delivery Unit	**Director, Vocational Training**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Instructors employed	Number of instructors employed	60	48	48	48	76,960,875	119,348,608	125,316,038
ECDE teachers recruited	Number of ECDE teachers recruited	462	60	60	60	76,960,875	119,348,608	125,316,038

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
General Administration Planning and Support Services	293,886,191	263,791,032	153,921,750	153,921,750	186,081,723	195,385,809	205,155,100
Education and Youth Training	88,804,283	44,450,475	100,700,600	98,298,100	105,673,289	110,956,953	116,504,801
Culture, Arts and Social Services	16,425,912	11,071,732	32,256,750	37,475,000	32,711,381	23,846,950	25,039,298

Grand Total	**399,116,386**	**319,313,239**	**286,879,100**	**289,694,850**	**324,466,393**	**330,189,712**	**346,699,199**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 -2028/2029

Summary of Expenditure by Vote and Economic Classification, 2025/26 - 2028/2029

Particulars	Approved-budget-FY-2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Education and Vocational Training							
Current Expenditure	**352,690,474**	**284,230,500**	**214,622,350**	**212,219,850**	**241,755,012**	**253,842,763**	**266,534,901**
Compensation to Employees	293,886,191	263,791,032	153,921,750	153,921,750	186,081,723	195,385,809	205,155,100
Use of Goods and Services	5,173,558	4,809,468	30,700,600	28,298,100	28,673,289	30,106,953	31,612,301
Current Transfers to Govt. Agencies	53,630,725	15,630,000	30,000,000	30,000,000	27,000,000	28,350,000	29,767,500
Capital Expenditure	**30,000,000**	**24,011,007**	**40,000,000**	**40,000,000**	**50,000,000**	**52,500,000**	**55,125,000**
Acquisition of Non-Financial Assets	30,000,000	24,011,007	40,000,000	40,000,000	50,000,000	52,500,000	55,125,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure	**382,690,474**	**308,241,507**	**254,622,350**	**252,219,850**	**291,755,012**	**306,342,763**	**321,659,901**
Culture and Arts							
Current Expenditure	**13,660,072**	**11,881,732**	**31,249,800**	**36,468,050**			
Compensation to Employees	7,063,972	5,863,972	20,160,000	20,160,000			
Use of Goods and Services	5,679,000	5,207,760	7,096,750	12,315,000	22,211,381	23,321,950	
Current Transfers to Govt. Agencies							
Capital Expenditure	**3,682,940**	**-**	**5,000,000**	**5,000,000**			
Acquisition of Non-Financial Assets	3,682,940	-	5,000,000	5,000,000	10,000,000	10,500,000	
Capital Grants to Govt. Agencies							
Other Development							
Total Expenditure	**16,425,912**	**11,071,732**	**32,256,750**	**37,475,000**	**32,211,381**	**33,821,950**	

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1: Culture, arts and social services						
SP1.1: Culture and arts promotion						
Current Expenditure	**13,660,072**	**11,881,732**	**31,249,800**	**36,468,050**		
Compensation to Employees	7,063,972	5,863,972	20,160,000	20,160,000		
Use of Goods and Services	5,679,000	5,207,760	7,096,750	12,315,000	22,211,381	23,321,950
Current Transfers to Govt. Agencies						
Capital Expenditure	**3,682,940**	**-**	**5,000,000**	**5,000,000**		
Acquisition of Non-Financial Assets	3,682,940	-	5,000,000	5,000,000	10,000,000	10,500,000
Capital Grants to Govt. Agencies						
Other Development						
Total Expenditure for SP	**16,425,912**	**11,071,732**	**32,256,750**	**37,475,000**	**32,211,381**	**33,821,950**
P 2: Education and Youth Training						
SP2.1: Promotion of Basic Education (ECDE)						
Current Expenditure						
Compensation to Employees						
Use of Goods and Services	5,087,843	4,724,668	22,921,800	22,128,200	22,173,289	23,281,953
Current Transfers to Govt. Agencies	30,000,000	-				
Capital Expenditure						
Acquisition of Non-Financial Assets	20,000,000	16,346,113	20,000,000	20,000,000	36,000,000	37,800,000
Capital Grants to Govt. Agencies						
Other Development						
Total Expenditure for SP	**55,087,843**	**21,070,781**	**42,921,800**	**42,128,200**	**58,173,289**	**61,081,953**
SP2.2: Youth Training and Capacity Building						
Current Expenditure						
Compensation to Employees						
Use of Goods and Services	85,715	84,800	7,778,800	6,169,900	5,000,000	5,250,000
Grants and Other Transfers	23,630,725	15,630,000	30,000,000	30,000,000	27,000,000	28,350,000
Capital Expenditure						
Acquisition of Non-Financial Assets	10,000,000	7,664,894	20,000,000	20,000,000	14,000,000	14,700,000

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
Capital Grants to Govt. Agencies						
Other Development						
Total Expenditure for SP	**33,716,440**	**23,379,694**	**57,778,800**	**56,169,900**	**46,000,000**	**48,300,000**
P 3: Administration Planning and Support Services						
SP 3.1: Administration Planning and Support Services						
Current Expenditure						
Compensation to Employees	293,886,191	263,791,032	153,921,750	153,921,750	238,697,215	250,632,076
Use of Goods and Services						
Current Transfers to Govt. Agencies						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Grants to Govt. Agencies						
Other Development						
Total Expenditure for SP	**293,886,191**	**263,791,032**	**153,921,750**	**153,921,750**	**238,697,215**	**250,632,076**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2026/27	FY 2027/28	FY 2028/29
ECDE	CECM	T	1	1	0	0	1
	Chief Officer	S	1	1	0	0	1
	Director	R	1	0	1	1	1
	Director	P	1	1	0	0	0
	Ass Director	P	2	1	0	0	0
	Deputy Director	Q	1	1	0	0	0
	Human Resource	K	1	1	0	0	0
	Office Administrator	H	3	1	0	0	0
	Clerical officer	H	1	0	1	1	1
	SCQASO	L	7	1	1	1	1
	SCQASO/ RCT/	N	1	1	0	0	0
	Supply chain Management Officer 1	K	1	1	0	0	0
	Driver	H	4	1	0	0	0

	Accountant	K	1	1	0	0	0
	ECDE Teachers	F	920	452	452	452	452
Vocational Training (VTCs)	Director	R	1	1	0	0	1
	Deputy Director	Q	1	0	1	1	1
	Ass Director	P	1	0	1	1	1
	Office administrator	H	3	0	1	1	1
	Clerical officer	H	1	0	1	1	1
	Senior youth instructor	L	4	4	0	0	0
	Youth instructor	K	2	2	2	2	2
	Youth instructor	J	42	26	26	26	26
	Youth instructor	H	5	5	5	5	5
	Support staff	C	1	1		0	0
	Driver	E	1	0	1	1	1
	Total		**1007**	**503**	**492**	**493**	**496**
Culture	Director	R	1	0	1	0	0
	Deputy Director	Q	1	1	0	0	0
	Cultural Officer I	K	4	0	4	0	0
	Supply Chain Management Officer	K	2	1	0	0	0
	Accountant	K	2	1	0	1	0
	Human Resources Officer	J	1	1	0	0	0
	Office Administrator	J	1	1	0	0	0
	Driver	H	1	1	0	0	0

Department: Gender, Children and Social Services.

Section 1 Introduction

Part A: Vision

To be a leader in building a just, cohesive, and enlightened society for sustainable County development.

Part B: Mission:

To build a just, cohesive, and enlightened society through provision of quality social services development for sustainable County development.

Part C: Performance Overview and Background on the County Department

The mandate of the Department of Gender, Children and Social services is to promote gender equality and women's empowerment through gender mainstreaming in the development process, capacity building, social protection, community participation and promote public – private partnerships. Its responsibilities include implementing social welfare programs, poverty alleviation, child welfare and protection among others.

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	Revised	Original	Revised	Original	Revised
Recurrent	26,150,000	26,150,000	26,150,000	26,150,000	26,150,000	26,150,000
Development	-	-	-	-	-	-
Total	**26,150,000**	**26,150,000**	**26,150,000**	**26,150,000**	**26,150,000**	**26,150,000**

Key Achievements based on the planned outputs/services for the year 2024/25.

The department successfully appointed and trained sixteen gender Champions across key units to strengthen gender mainstreaming and support coordinated service delivery. These officers now serve as focal points for gender related interventions at both county and subcounty level.

The department successfully coordinated and celebrated key social calendar days including

- Day of the African child
- Menstrual hygiene day
- International Day of Persons with disabilities
- Zero to tolerance to FGM day
- International Women's Day.

Sensitization on triple threats (teenage pregnancy and FGM) A series of countywide sensitization campaigns were carried out to address the rising cases of teenage pregnancy, gender-based violence and female genital mutilation, community dialogues, school outreaches, and stake holders' forums were conducted to encourage behaviour changes.

Drug and substance abuse, the department undertook awareness campaign targeting youth and communities to reduce drug and substance use.

The department conducted community sensitization forums on child right reporting mechanism and protection pathways. These efforts increased awareness and enhanced community participation in safeguarding children.

Celebration of 16days of activism against GBV, the 16 days of activism against gender-based violence provide an important platform to raise awareness, mobilize communities and reaffirm commitment to ending GBV, sustained efforts strong partnership and community ownership are essential in achieving violence free society.

Challenges

- There is still need to increase working staff as the department is seriously understaffed and relies mostly on volunteers to be able to effectively embark on her mandate. Lack of adequate departmental staff for quality service delivery. The department has a team of five members of staff in office against the recommended needed number of forty-nine officers,
- Inadequate resources that are needed to adequately serve the needs of vulnerable and PLWDS
- Poor collaboration with investigative agencies especially on defilement, GBVs and child abuse and neglect cases leading to poor prosecution or termination of sensitive cases.
- Sustained discrimination and gender inequality, including unequal access to resources, opportunities and participation in decision making as well as gender-based violence and harmful social norms.

Going Forward

- Lobbying for provision of more resources through the budget to enable initiation and completion of planned projects.
- More emphasis to be put on more staff recruitment to enable improved provision of services
- To integrate a gender perspective into all policies, programs, and projects, ensuring equal benefits and opportunities for all genders, and addressing gender inequalities.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Gender and Youth Empowerment	Gender, Youth and Women Empowerment	To ensure all residents of Tharaka Nithi live a dignified life and exploit their human capabilities for their own social and economic development.
		To promote equality, address inequalities, and empower women and youth through education, economic opportunities and leadership development while also addressing gender-based violence and ensuring access to resources and services.
		Adress gender stereotypes by implementing programs that challenge gender stereotypes and promote positive gender roles in communities,
		Provide access to information, mentorship through trainings and development services for men and women by addressing barriers such as discrimination.

Part E: Summary of Programme Outputs and Performance Indicators

County Department	Gender and Social Services						
Budget Program	Gender and Youth Empowerment						
Outcome:	Enhanced Social Equity						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of PLWDS issued with Assistive devices	300	500	700	1000	5,000,000	5,200,000	5,400,000
Number of rescue centres developed/rehabilitated	0	1	1	0	5,000,000	10,000,000	10,500,000
Number of Sensitization, trainings and campaigns held on Gender mainstreaming, Tripple threats, Menstrual hygiene, Child rights and child protection, AGAPO, Social calendar days observed	3	4	5	5	26,000,000	26,352,911	27,730,557

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Gender Children and Social Services							
Budget Program	Gender and Youth Empowerment							
Outcome:	Enhanced Social Equity							
Sub Programme	Gender Youth and Women Empowerment							
Leading delivery Unit	Gender, Children and Social Services							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Sensitization campaigns and trainings held	Alternative rites of passage for girls sponsored	3	3	3		1,600,000	1,800,000	2,000,000
	Girls benefiting from dignity kits	2000	4800	5000	5000	700,000	1,000,000	1,200,000

	Campaigns held on triple threats, Menstrual hygiene, child rights and child protection, Gender mainstreaming and women empowerment	6	8	8	8	19,000,000	22,000,000	24,200,000
	Social calendars days observed	3	5	6	6	2,000,000	2,000,000	2,200,000

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

PROGRAMME	Sum of Budget estimates 2023/2024	Proposed budget estimates 2024/25	Proposed Supplementary Budget Estimates 2024/25	Proposed Budget 25/26	Projected Estimates 2026/27	Projected Estimates 2027/28	Projected Estimates 2028/29
Gender and Youth Empowerment	38,600,000	**11,327,913**	36,000,000	35,535,500	41,552,911	43,630,557	45,812,084
Total expenditure	38,600,000	**11,327,913**	36,000,000	35,535,500	41,552,911	43,630,557	45,812,084

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 - 2028/2029

Economic Classification	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Recurrent Expenditure	12,737,217	**11,327,913**	**36,000,000**	**35,535,500**	**48,759,502**	**51,197,477**	**53,757,351**
Compensation to Employees	8,965,617	8,739,813	19,530,000	19,530,000	16,036,909	16,838,754	17,680,692
Use of Goods and Services	3,771,600	2,588,100		8,965,617	15,516,002	16,291,802	17,106,392
Current Transfers to Govt. Agencies				3,771,600			
Capital Expenditure	2,388,800	-		2,388,800	**10,000,000**	**10,500,000**	**11,025,000**
Acquisition of Non-Financial Assets	2,388,800	-	5,472,500	5,472,500	10,000,000	10,500,000	11,025,000
Capital Grants to Govt. Agencies							
Other Development							
Total Expenditure	**15,126,017**	**11,327,913**	**36,000,000**	**35,535,500**	**48,759,502**	**51,197,477**	**53,757,351**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2028/29

Economic Classification	Budget estimates 2023/2024	Proposed budget estimates 2024/25	Proposed Budget 25/26	Projected estimates 2026/27	projected estimates 2027/28	Projected estimates 2028/29
P: Gender and Youth Empowerment						

SP: Gender, Youth and Women Empowerment						
Current Expenditure	12,737,217	**11,327,913**	**36,000,000**	**35,535,500**	**48,759,502**	**51,197,477**
Compensation to Employees	8,965,617	8,739,813	19,530,000	19,530,000	16,036,909	16,838,754
Use of Goods and Services	3,771,600	2,588,100		8,965,617	15,516,002	16,291,802
Current Transfers to Govt. Agencies				3,771,600		
Capital Expenditure	2,388,800	-		2,388,800	**10,000,000**	**10,500,000**
Acquisition of Non-Financial Assets	2,388,800	-	5,472,500	5,472,500	10,000,000	10,500,000
Capital Grants to Govt. Agencies						
Other Development						
Total Expenditure for program me	**15,126,017**	**11,327,913**	**36,000,000**	**35,535,500**	**48,759,502**	**51,197,477**

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

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2025/26**		**PROJECTIONS FOR STAFF ESTABLISHMENT**		
	POSITION TITLE	**JOB GROUP**	AUTHORIZED	**IN POSITION**	**2026/27**	**2027/28**	**2028/29**
Gender, Children and Social Services	CECM	T	1	1	1	0	0
	Chief Officer	S	1	1	1	0	0
	Director Gender, Children and Social Services	R	1	0	0	0	0
	Deputy Director	Q	2	2	0	0	0
	Assistant Director	P	1	0	0	1	1
	Gender and Children Officers	K	6	0	0	3	3
	Social Workers/ Welfare Officers	H	6	0	0	2	4
	Accountants	J	1	1	1	1	1
	Human Resource Officer/ Assistant	H	2	1	1	1	1
	Office Administrators	G	2	1	1	1	1
	Clerical Officers	F	7	0	0	3	4
	Drivers	D	2	1	1	1	1
	Support staff	B	6	2	2	2	2
	Total		**38**	**10**	10	17	20

Department: Youth, Sports and Tourism

Section 1: Introduction

PART A: VISION

To be a leader in building a just, cohesive and enlightened young generation for sustainable county development.

PART B: MISSION

To build a just, cohesive and enlightened society through identifying and nurturing talents, promoting their income streams and Tourism development for sustainable county development.

Part C: Performance Overview and Background on the County Department

The Sports sub-sector aims to promote talent development, enhance community participation in sports, support organized competitions, and improve sports infrastructure across Tharaka Nithi County. The priorities for FY 2026/2027 focus on athletics development, talent identification, club support, provision of sports equipment, sanitation and maintenance of sports facilities, and development of sports infrastructure.

The Youth Affairs sub-sector aims to promote talent development among youths through training, mentorship and capacity building; ensure that a comprehensive Youth Policy is in place to serve as a guiding tool for youth engagement; empower youth groups through grants for start-ups; enhance monitoring and evaluation for efficiency; and develop youth centres and academies across the county for talent promotion.

The Tourism sub-sector focuses on tourism development and diversification to increase tourist arrivals and enhance county revenue. Key priorities include marketing of tourist routes, development of tourist sites, development of tourism websites, establishment of tourism regulations, and capacity building for tourism stakeholders.

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Revised**	**Original**	**Actual**
Recurrent	37,618,800	28,203,550	24,658,072	36,888,800	13,934,509	12,612,509
Development	30,000,000	5,000,000	-	70,000,000	40,000,000	28,695,320
Total	**67,618,800**	**33,203,550**	**24,658,072**	**106,888,800**	**53,934,509**	**41,307,829**

Key Achievements based on the planned outputs/services for the year 2024/25

The Sports subsector successfully oversaw the implementation and construction of stadia including Kajiuduthi, supported and equipped local clubs with assorted sports items for quality sports activities. Tourism subsector rolled out several projects to help create and boost the tourism industry in the County. Training of porters and guides in collaboration with KWS, completed the first phase of DoDi programme in collaboration with National museums of Kenya (NPI).

Challenges

- Inadequate mobility for technical staff
- Poor marketing linkages
- Inadequate field tools and equipment
- Inadequate office space and equipment
- Inadequate funds

Going Forward

There is need for the county to build technical and management capacity in the areas of governance, planning, public finance management, human resources, and technical abilities especially on service quality. This initiative should be coordinated with PSB's technical and management capacity development approaches to ensure harmony.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Sports Development and Promotion	County Football League and clubs' development	To organize and institutionalize flagship sports events such as the Tharaka Nithi County Marathon to promote talent, tourism, and county branding
Sports Development and Promotion	Athletics Champions and other games	To support elite athletes and teams to competitively represent the county in regional and national competitions including the KYISA Games
Youth Affairs and Development	Youth affairs and development	To promote social – economic empowerment of Youth in Tharaka Nithi County through skills development, talent nurturing and enhanced participating in governance for sustainable livelihoods and poverty reduction.

Tourism Development and Promotion	Tourism promotion and infrastructure development	To increase the number of the tourist in the county both locals and internationals
Tourism Development and Promotion	Tourism Branding and Marketing	Development and diversification of tourism products

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Youth, Sports and Tourism						
Budget Program	Sports Development and Training						
Outcome:	Improved youth employability and sports participation						
Outcome Indicator (max 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
County football league and clubs' development (Youth trained and certified; Youth participating in sports programmes)	1,200	1,300	1,500	1,700	3,788,100	5,717,500	6,003,375
Sports Infrastructure Development	0	0	1	1	52,398,850	45,290,000	51,554,000
Athletics Championships and other games (County Marathon – September)	0	500	500	0	32,701,050	0	0
Budget Program	Youth Affairs and Development						
Outcome:	Improved youths' livelihoods and enhanced participation						
Outcome indicator (max 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Youth trained and talents identified	800	1500	1500	1500	0	23,550,193	25,964,088
Development of youth policy	0	0	1	1	0	3,450,000	3,967,500
Budget Program	Tourism Development & Promotion						
Outcome:	Increase in Tourist Numbers and Revenue						
Outcome indicator (max 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**

Development and diversification of tourism products	5	9	12	15	3,993,050	3,749,500	3,936,975

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Youth, sports and Tourism**							
Budget Program	**Sports development and training**							
Outcome:	**Improved youth employability and sports participation**							
Sub Programme	**Youth trained and certified; Youth participating in sports programmes**							
Leading delivery Unit	**Directorate of sports**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
600 youths trained and certified in sports participation	**% increase in youth participation**	**1,200**	**1,300**	**1,500**	**1,700**	**2,000,000**	**3,500,000**	**3,675,000**
50 youths trained and certified as coaches in various games	**Number of the trained youth**	**0**	**0**	**50**	**50**	**1,788,100**	**2,217,500**	**2,328,375**
County Department	**Youth, sports and Tourism**							
Budget Program	**Sports development and training**							
Outcome:	**Improved youth employability and sports participation**							
Sub Programme	**Sports Infrastructure Development**							
Leading delivery Unit	**Directorate of sports**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Development of stadia	**3 stadia developed**	**3**	**2**	**3**	**1**	**50,000,000**	**40,000,000**	**42,000,000**
County Department	**Youth, sports and Tourism**							
Budget Program	**Sports development and training**							

Outcome:	**Improved youth employability and sports participation**							
Sub Programme	**County Athletics Championship (County Marathon – September)**							
Leading delivery Unit	**Directorate of sports**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Talent development tournaments	**1 tournament organized**	**0**	**1**	**1**	**1**	**2,398,850**	**5,290,000**	**5,554,000**
County Department	**Youth, sports and Tourism**							
Budget Program	**Youth Affairs and Development**							
Outcome:	**Improved Youths Livelihoods and Enhanced Participation**							
Sub Programme	**Youth Affairs and Development**							
Leading delivery Unit	**Directorate of Youth Affairs**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Talent Search & Identification **Youth trained**	**Number of youths identified** **Number of youth trained**	**0** **800**	**500** **1500**	**500** **1500**	**500** **1500**	**32,701,050**	**23,550,195**	**24,727,705**
Development of youth policy	**Number of policies developed**	**0**	**0**	**1**	**1**	**0**	**3,967,500**	**3,450,000**
County Department	**Youth, sports and Tourism**							
Budget Program	**Tourism, Development & Promotion**							
Outcome:	**Increase in Tourist Numbers**							
Sub Programme	**Development and diversification of tourism products**							
Leading delivery Unit	**Directorate of Tourism**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Increase in the number of	**Number of tourists**	**6000**	**10000**	**13000**	**15000**	**2,716,444**	**2,749,500**	**3,936,975**

tourists visiting the county	**visiting the county**							
Increase in the number of tourist sites developed	**Number of tourist sites develop**	**2**	**3**	**3**	**3**	**1,276,606**	**1,000,000**	**1,050,000**

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Revised Supplementary 2024/25	Actual FY 2024/25	Estimates FY 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Sports Development and Promotion	13,934,509	12,612,509	88,888,000	80,028,400	51,007,500	53,557,875	56,235,769
Youth Affairs and Development	-	-	-	-	27,000,193	28,350,203	29,767,713
Tourism Development and Promotion	92,720	92,000	-	-	3,749,500	3,936,975	4,133,824
Grand Total	**14,027,229**	**12,704,509**	**88,888,000**	**80,028,400**	**81,757,193**	**85,845,053**	**90,137,305**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26-2028/2029

Particulars	Revised Supplementary 2024/25	Actual FY 2024/25	Estimates FY 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Current Expenditure	**14,801,609**	**13,422,509**	**38,119,000**	**36,753,400**	**41,507,193**	**43,582,553**	**45,761,680**
Compensation to Employees	12,386,459	12,376,459	27,938,200	27,938,200	17,709,693	18,595,178	19,524,937
Use of Goods and Services	1,965,150	1,046,050	6,447,050	5,081,450	18,502,500	19,427,625	20,399,006
Current Transfers to Govt. Agencies	450,000	0	3,733,750	3,733,750	5,295,000	5,559,750	5,837,738
Capital Expenditure	**50,000**	**0**	**50,769,000**	**43,275,000**	**40,250,000**	**42,262,500**	**44,375,625**
Acquisition of Non-Financial Assets	50,000	0	275,000	6,275,000	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	50,000,000	37,000,000	40,000,000	42,000,000	44,100,000

Total Expenditure	**14,851,609**	**13,422,509**	**88,888,000**	**80,028,400**	**81,757,193**	**85,845,053**	**90,137,305**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
P: Sports Development and Promotion							
0505013610 SP: County Football League and Clubs Development							
Current Expenditure	**480,000**	**0**	**3,294,100**	**2,772,600**	**5,467,500**	**5,740,875**	**6,027,919**
Compensation to Employees	0		0	0	0	0	0
Use of Goods and Services	480,000		2,294,100	1,772,600	3,467,500	3,640,875	3,822,919
Current Transfers to Govt. Agencies	0	0	1,000,000	1,000,000	2,000,000	2,100,000	2,205,000
Capital Expenditure	**0**	**0**	**494,000**	**0**	**250,000**	**262,500**	**275,625**
Acquisition of Non-Financial Assets			494,000		250,000	262,500	275,625
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0		0	0	0	0	0
Total Expenditure for SP	**480,000**	**0**	**3,788,100**	**2,772,600**	**5,717,500**	**6,003,375**	**6,303,544**
P: Sports Development and Promotion							
0505023610 SP: Athletics Championships and Other Games							
Current Expenditure	**209,800**	**109,800**	**2,398,850**	**2,147,750**	**5,290,000**	**5,554,500**	**5,832,225**
Compensation to Employees			0	0		0	0
Use of Goods and Services	209,800	109,800	1,045,100	794,000	1,995,000	2,094,750	2,199,488
Current Transfers to Govt. Agencies		**0**	1,353,750	1,353,750	3,295,000	3,459,750	3,632,738
Capital Expenditure	**0**	**0**	**50,000,000**	**37,000,000**	**40,000,000**	**42,000,000**	**44,100,000**
Acquisition of Non-Financial Assets			0	0	0	0	0
Capital Grants to Govt. Agencies	0		0	0		0	0
Other Development	0	0	50000000	37000000	40000000	42,000,000	44,100,000

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Total Expenditure for SP	**209,800**	**109,800**	**52,398,850**	**39,147,750**	**45,290,000**	**47,554,500**	**49,932,225**
P: Sports Development and Promotion							
0505033610 SP: Talent Search and Promotion							
Current Expenditure	**13,194,709**	**12,502,709**	**32,426,050**	**31,833,050**	**0**	**0**	**0**
Compensation to Employees	12,386,459	12,376,459	27,938,200	27,938,200	0	0	0
Use of Goods and Services	358,250	126,250	3,107,850	2,514,850	-	0	0
Current Transfers to Govt. Agencies	450,000		1,380,000	1,380,000	-	0	0
Capital Expenditure	**50,000**	**0**	**275,000**	**6,275,000**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	50,000		275,000	6,275,000	-	0	0
Capital Grants to Govt. Agencies	0		0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure for programme	**13,244,709**	**12,502,709**	**32,701,050**	**38,108,050**	**0**	**0**	**0**
Youth Affairs and Development							
0505033610 SP: Youth Affairs and Development							
Current Expenditure	**0**	**0**	**0**	**0**	**27,000,193**	**28,350,203**	**29,767,713**
Compensation to Employees					17,709,693	18,595,178	19,524,937
Use of Goods and Services					9,290,500	9,755,025	10,242,776
Current Transfers to Govt. Agencies							
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets							
Capital Grants to Govt. Agencies							
Other Development							
Total Expenditure for programme	**0**	**0**	**0**	**0**	**27,000,193**	**28,350,203**	**29,767,713**
Tourism Development and Promotion							
0302013610 SP: Tourism Promotion and Infrastructure Development							

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Current Expenditure	**92,720**	**92,000**	**0**	**0**	**1,800,000**	**1,890,000**	**1,984,500**
Compensation to Employees						0	0
Use of Goods and Services	92,720	92,000			1,800,000	1,890,000	1,984,500
Current Transfers to Govt. Agencies	0		0			0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets						0	0
Capital Grants to Govt. Agencies			0	0		0	0
Other Development	0		0	0		0	0
Total Expenditure for programme	**92,720**	**92,000**	**0**	**0**	**1,800,000**	**1,890,000**	**1,984,500**
0302023610 SP: Tourism Branding and Marketing							
Current Expenditure	**0**	**0**	**0**	**0**	**1,949,500**	**2,046,975**	**2,149,324**
Compensation to Employees	0		0	0		0	0
Use of Goods and Services					1,949,500	2046975	2149323.75
Current Transfers to Govt. Agencies	0		0			0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets						0	0
Capital Grants to Govt. Agencies	0	0	0			0	0
Other Development	0	0	0			0	0
Total Expenditure for S. Programme	**0**	**0**	**0**	**0**	**1,949,500**	**2,046,975**	**2,149,324**
0302033610 SP: Miss Tourism Tharaka Nithi							
Current Expenditure	**824,380**	**718,000**	**-**	**-**	**-**	**-**	**-**
Compensation to Employees							
Use of Goods and Services	824,380	718,000					
Current Transfers to Govt. Agencies							

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Capital Expenditure	-	-	-	-	-	-	-
Acquisition of Non-Financial Assets							
Capital Grants to Govt. Agencies							
Other Development							
Total Expenditure for Programme	**824,380**	**718,000**	-	-	-	-	-
GRAND TOTAL	**14,851,609**	**13,422,509**	**88,888,000**	**80,028,400**	**81,757,193**	**85,845,053**	**90,137,305**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/2026		PROJECTIONS FOR STAFF ESTABLISHMENT		
	Designation	**Job Group**	**Current staffing**	**Optimal Staffing**	**2026/27**	**2027/28**	**2028/29**
Sports	Director Sports	R	0	1	0	0	0
	Deputy Director Sports	Q	0	1	0	0	0
	Assistant Director Sports	P	0	1	0	0	0
	Principal Sports Officer	N	0	2	0	0	0
	Chief Sports Officer	M	0	3	0	0	0
	Senior Sports Officer	L	1	4	0	0	0
	Sports Officer [1]	K	0	6	0	0	0
	Sports Officer [2]	J	1	6	0	0	0
Youth Affairs	Director - Youth Development	R	0	1	0	0	0
	Deputy Director - Youth Development	Q	1	1	0	0	0
	Assistant Director - Youth Development	P	0	1	0	0	0
	Principal Youth Development Officer	N	0	2	0	0	0
	Chief Youth Development Officer	M	0	3	0	0	0
	Senior Youth Development Officer	L	0	4	0	0	0

	Youth Development Officer [1]	K	0	6	0	0	0
	Youth Development Officer [2]	J	0	6	0	0	0
Tourism	Director - Tourism	R	0	1	0	0	0
	Deputy Director - Tourism	Q	2	2	0	0	0
	Assistant Director - Tourism	P	0	3	0	0	0
	Principal Tourism Officer	N	0	4	0	0	0
	Chief Tourism Officer	M	0	5	0	0	0
	Senior Tourism Officer	L	0	6	0	0	0
	Tourism Officer [1]	K	1	6	0	0	0
	Tourism Officer [2]	J	0	6	0	0	0

ENVIRONMENT, WATER AND NATURAL RESOURCES

Environment, Mining and Natural Resources

Section 1: Introduction

Part A: Vision

Clean and secure Environment with sustainable exploitation of water and other natural resources.

Part B: Mission

To promote, conserve and protect the environment and other natural resources and increase water coverage for sustainable development

Part C: Performance Overview and Background on The County Department

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	Revised	Actual	Original	Revised	Actual
Recurrent	40,550,000	36,748,300	26,966,926	33,668,000	34,344,269	32,442,845
Development	167,000,000	216,000,000	79,800,000	146,000,000	296,000,000	56,000,000
Total	**207,550,000**	**252,748,300**	**106,766,926**	**179,668,000**	**330,344,269**	**88,442,845**

Key Achievements based on the planned outputs/services for the year 2024/25.

The department implements projects and programs to ensure environmental management, natural resource conservation and climate change mitigation and adaptation. Key achievements included;

- Rehabilitation of catchment areas and protection of riverbanks through tree planting initiatives to improve environmental conservation.
- Strengthening of natural resource management through mapping of resources and control of sand harvesting activities.
- Implementation of climate change actions under the FLLoCA programme, supporting investments in agriculture, water, irrigation, and clean energy.
- Construction of two sand dams and one gravity dam, improving water security for communities and farming activities.
- Installation of two school biogas units to promote the adoption of clean and renewable energy sources.
- Implementation of an irrigation project and distribution of drought-tolerant seeds to enhance food security and climate resilience among farmers.
- Carrying out hill restoration initiatives to reduce soil erosion, strengthen ecological stability, and support environmental sustainability.

Challenges

- Delay in disbursement of funds
- Inadequate funding to programs
- Increasing environmental degradation

Going Forward

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Environment and Natural Resources Management	Environment and Natural Resources Management	Ensure clean and secure Environment with sustainable exploitation of all natural resources.
Environment Management and Natural Resources Conservation	Climate change	To protect, manage and reclaim environment and all natural resources for sustainability and resilience.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department: Environment, mining and natural resources							
Budget Program: Environment and Natural Resources Management							
Outcome: Clean and healthy environment							
Outcome Indicator	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Forest area as a proportion of total land area	18%	18.20%	18.30%	18.40%	15,600,000	5,000,000	5,400,000
Area of land undergoing restoration (hectares).	30	35	40	45	10,000,300	4,450,000	4,522,500
Percentage increase in hectares of rehabilitated and sustainably managed watershed area	-	-	40%	45%	0	150,000,000	157,500,000
County Department: Environment, mining and natural resources							
Budget Program: Environment and Natural Resources Management							
Outcome: Reduced impacts of climate change							
Outcome Indicator	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Number of climate change priority actions implemented	7	4	6	7	34,250,000	245,513,038	268,788,690
Number of climate change policies implemented	1	2	3	3	20,000,000	20,000,000	10,000,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Environment, mining and natural resources**							
Budget Program	**Environment and Natural Resources Management**							
Outcome:	**Clean and healthy environment**							
Sub Programme	**Environment and Natural Resources Management**							
Leading delivery Unit	**Environment**							
Output of the sub programme	**Output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Trees planted	Number of trees planted	30,000	40,000	45,000	50,000	5,000,000	10,000,000	12,000,000
Project screening	Number of projects screened	7	10	15	17	2,000,000	3,000,000	5,000,000
Schools enrolled in greening programmes	Number of schools enrolled	10	15	18	20	1,000,000	1,500,000	2,000,000
Riverine protected	Number of rivers protected	2	2	2	2	1,000,000	1,510,000	2,000,000
Households using improved cookstove	Number of households using improved cookstoves	600	800	1,000	1,100	5,000,000	5,030,000	7,000,000
Rehabilitation and protection of degraded watershed areas	No. of hectares of watershed areas rehabilitated and protected	2	6	10	15	145,450,000	146,382,500	147,793,625
County Department	**Environment, mining and natural resources**							
Budget Program	**Environment and Natural Resources Management**							
Outcome	**Clean and healthy environment**							
Sub Programme	**Climate change**							
Leading delivery Unit	**Climate change**							
Output of the sub programme	**Output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Climate change projects implemented	Number of climate adaptation and mitigation projects implemented	8	8	9	13	231,513,038	241,300,690	250,728,124
Community trained on climate change	Number of community groups trained	5	8	10	15	2,000,000	2,500,000	3,000,000
Climate smart projects implemented	Number of vulnerable households benefiting	2,500	4000	5,000	6,000	30,500,000	32,988,000	36,000,000

	from climate smart projects							
Functional Climate committees	Number of functional climate change committees	15	15	15	15	1,500,000	2,000,000	3,000,000

PART F: Summary Of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
P 1: Environment and Natural Resources Management	**330,344,269**	**88,442,845**	**25,600,300**	**25,450,300**	**159,450,000**	**167,422,500**	**175,793,625**
SP 1.1: Environment and Natural Resource	330,344,269	88,442,845	25,600,300	25,450,300	159,450,000	167,422,500	175,793,625
P 2: Environment Management and Natural Resources Conservation	-	-	**254,250,000**	**287,250,000**	**265,513,038**	**278,788,690**	**292,728,124**
SP 2.1: Climate Change	-	-	254,250,000	287,250,000	265,513,038	278,788,690	292,728,124
P 3: General Administration, Planning and Support Services	-	-	-	**30,000,000**	-	-	-
SP 3.1 General Administration, Planning and Support Services	-	-	-	30,000,000	-	-	-
Grand Total	**330,344,269**	**88,442,845**	**279,850,300**	**342,700,300**	**424,963,038**	**446,211,190**	**468,521,749**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25-2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	**32,844,269**	**30,942,845**	**38,050,300**	**46,900,300**	**26,913,038**	**28,258,690**	**29,671,624**
Compensation to Employees	11,274,669	10,866,669	20,200,300	20,200,300	-	-	-
Use of Goods and Services	21,569,600	20,076,176	17,850,000	26,700,000	26,913,038	28,258,690	29,671,624
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**297,500,000**	**57,500,000**	**241,800,000**	**295,800,000**	**398,050,000**	**417,952,500**	**438,850,125**
Acquisition of Non-Financial Assets	297,500,000	57,500,000	206,800,000	295,800,000	248,050,000	260,452,500	273,475,125
Capital Grants to Govt. Agencies	-	-	35,000,000	-	150,000,000	157,500,000	165,375,000
Other Development	-	-	-	-	-	-	-
Total Expenditure	**330,344,269**	**88,442,845**	**279,850,300**	**342,700,300**	**424,963,038**	**446,211,190**	**468,521,749**

Part H: Summary of expenditure by Programme, Sub-Programme and Economic Classification, 2024/25-2027/2028

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1: Environment and Natural Resources Management						
SP1: Environment and Natural Resource						
Current Expenditure	**32,844,269**	**30,942,845**	**25,600,300**	**25,450,300**	**8,700,000**	**9,135,000**
Compensation to Employees	11,274,669	10,866,669	20,200,300	20,200,300	-	-
Use of Goods and Services	21,569,600	20,076,176	5,400,000	5,250,000	8,700,000	9,135,000
Capital Expenditure	**297,500,000**	**57,500,000**	**0**	**0**	**150,750,000**	**158,287,500**
Acquisition of Non-Financial Assets	297,500,000	57,500,000	-	-	750,000	787,500
Capital Grants to Govt. Agencies	-	-	-	-	150,000,000	157,500,000
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**330,344,269**	**88,442,845**	**25,600,300**	**25,450,300**	**159,450,000**	**167,422,500**
P2: Environment Management and Natural Resources Conservation						
SP2: Climate Change						
Current Expenditure	**0**	**0**	**12,450,000**	**21,450,000**	**18,213,038**	**19,123,690**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	12,450,000	21,450,000	18,213,038	19,123,690
Capital Expenditure	**0**	**0**	**241,800,000**	**265,800,000**	**247,300,000**	**259,665,000**
Acquisition of Non-Financial Assets	-	-	206,800,000	265,800,000	247,300,000	259,665,000
Capital Grants to Govt. Agencies	-	-	35,000,000	-	-	-
Total Expenditure for SP	**0**	**0**	**254,250,000**	**287,250,000**	**265,513,038**	**278,788,690**
P3: General Administration and Support Services						
SP3: General Administration and Support Services						
Current Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Compensation to Employees	-	-	-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**30,000,000**	**0**	**0**
Acquisition of Non-Financial Assets	-	-	-	30,000,000	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**0**	**0**	**0**	**30,000,000**	**0**	**0**
Grand Total	**330,344,269**	**88,442,845**	**279,850,300**	**342,700,300**	**424,963,038**	**446,211,190**

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	**JG**	**AUTHORIZED**	**IN POSITION**	**2026/27**	**2027/28**	**2028/29**
ENVIRONMENT, CLIMATE CHANGE, MINING AND NATURAL RESOURCES	Chief officer Environment, climate change, Mining & Natural resources	S	1	1	1	1	1
	Director Environmental Services	R	1	0	0	0	0
	Deputy Director Environmental Services	Q	1	0	0	1	1
	Assistant Director Environmental Services	P	1	1	1	1	1
	Principal Environmental Services	N	2	1	1	1	1
	Chief Environmental Officer	M	2	0	0	0	0
	Senior Environmental Officer	L	3	0	0	0	1
	Environmental Officer (1)	K	3	0	0	1	1
	Environmental Officer (2)	J	3	0	1	1	1
	Deputy Director Forestry Services	Q	1	0	0	0	0
	Assistant Deputy Director Forestry Services	P	1	0	0	0	0
	Principal Forestry Officer	N	1	0	0	0	0
	Chief Forestry Officer	M	2	0	0	0	0
	Senior Forestry Officer	L	2	0	0	1	1
	Forestry Officer (1)	K	3	0	0	1	1
	Forestry Officer (2)	J	3	0	0	0	1
	Deputy Director Mineral Services	Q	1	0	0	0	0
	Assistant Director Mineral Services	P	1	0	0	0	0
	Principal Geologist	N	1	0	0	0	0
	Chief Geologist	M	2	0	0	0	0
	Senior Geologist	L	2	0	0	1	1
	Geologist (1)	K	3	0	1	1	1
	Geologist (2)	J	3	0	0	0	0
	Driver	D	2	1	1	1	1
TOTALS			**45**	**4**	**6**	**11**	**13**

Water and Irrigation

Section 1: Introduction

Part A: Vision

Vision: Clean and secure Environment with sustainable use of water and other natural resources.

Part B: Mission

To promote, conserve and protect the environment and other natural resources and increase water supply and forest cover for sustainable development.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	46,891,250	51,993,750	36,335,795	61,404,323	44,847,162	42,135,981
Development	86,000,000	88,000,000	38,849,891	416,808,808	424,130,300	35,055,090
Total	**132,891,250**	**139,993,750**	**75,185,686**	**478,213,131**	**468,977,462**	**77,191,071**

Key Achievements based on the planned outputs/services for the year 2023/24.

Over the review period, the department made significant strides in expanding water coverage, improving sanitation, conserving critical ecosystems, and promoting sustainable resource management. Water coverage increased from 52% to 58% through construction and rehabilitation of water supply schemes including: Kimwe Irrigation Project, Construction of 100 c.m masonry tank for Mwithanga water project, and roof water harvesting and storage in public institutions (one per ward). Over 500 hectares of degraded areas were restored through tree planting and riverbank protection. Enhanced solid waste collection systems improved sanitation in urban centres. Over 600 community members were engaged through public participation forums and environmental education programmes.

Challenges

Despite notable progress, the department continues to face significant challenges including inadequate financing, aging water infrastructure, climate change impacts, encroachment on water catchment areas, limited technical capacity, weak operation and maintenance systems, and low public awareness on environmental conservation. These challenges have constrained the sector's ability to fully achieve its strategic objectives and meet the growing demand for water and environmental services.

Going Forward

The department has prioritized: expansion of water coverage to 70%; protection and restoration of critical water catchment areas; strengthening solid waste management systems; development

of climate-resilient irrigation infrastructure; capacity building for sector technical staff; and strengthening partnerships with national government agencies, development partners, private sector, and civil society to leverage resources and expertise for department programmes.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
P: Water supply services	Domestic Water Services	To increase access to clean and adequate water for sustainable development
P: Water supply services	Irrigation and Drainage Services	To increase utilization of land through irrigation, drainage, and land reclamation
P: Water supply services	Water Storage Services	To increase water storage capacity in the county

Summary of Programme Outcomes, Performance Indicators and Budget

County Department: Water and Irrigation
Budget Program: Water Supply Services
Outcome: Improved access to clean and safe water

Outcome Indicator	Baseline Year 2024/25 FY	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26 (KSh M)	Budget 2026/27 (KSh M)	Budget 2027/28 (KSh M)
Proportion of population with access to adequate quantities of safe water	38%	40%	42%	45%	84	84	88
Water storage per capita (m^3/cap)	100 m^3	200 m^3	320 m^3	350 m^3	394	197	207
Proportion of agricultural land under irrigation	2.3%	2.5%	3.5%	3.8%	41	55	58

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Water and Irrigation**
Budget Programme	**Water Supply Services**
Outcome	**Improved access to clean and safe water**
Sub-Programme	**Domestic Water Services**
Leading Delivery Unit	**Water Department**

Output of the Sub-Programme	Output Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26 (M)	Budget 2026/27 (M)	Budget 2027/28 (M)	Budget 2028/29 (M)	Budget 2029/30 (M)

Increase household connections	Additional people served with clean water	6,000	2,000	2000	2,000	20	20	20	20	20
Increase water supply	M³ of water supplied per day	100 m³	200 m³	200 m³	210 m³	34	34	38	37	37
Increase ground water harvesting	Number of boreholes drilled and equipped	3	3	3	3	30	30	30	35	40

County Department	**Water and Irrigation**
Budget Programme	**Water Supply Services**
Outcome	**Improved access to clean and safe water**
Sub-Programme	**Irrigation and Drainage Services**
Leading Delivery Unit	**Irrigation Department**

Output of the Sub-Programme	Output Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26 (M)	Budget 2026/27 (M)	Budget 2027/28 (M)	Budget 2028/29 (M)	Budget 2029/30 (M)
Increase irrigation farming	Proportion Acreage of irrigated land (acres)	2.3%	2.5%	3.5%	3.8%	40	54	56.5	58	62
	Number of households with irrigation water	4,500	17,000	20,000	25,000	0	0	0	0	0
	Number of farmers trained	600	3,000	3,000	4,500	1	1	1.5	2	2

	on irrigation management									

County Department	**Water and Irrigation**
Budget Programme	**Water Supply Services**
Outcome	**Improved access to clean and safe water**
Sub-Programme	**Water Storage Services**
Leading Delivery Unit	**Water Department**

Output of the Sub-Programme	Output Indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26 (M)	Budget 2026/27 (M)	Budget 2027/28 (M)	Budget 2028/29 (M)	Budget 2029/30 (M)
Increase water storage capacity	Number of earth/sand/check dams constructed	3	5	3	1	264	107	77	107	118
	Number of institutions with water harvesting facilities	15	5	2	5	80	40	80	70	70
	Number of households with water harvesting facilities	1,500	1,500	1,500	1,500	50	50	50	40	40

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/29

Programme	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection FY 2028/29
Water Supply Services	**468,977,462**	**77,191,071**	**515,233,949**	**519,858,949**	**284,906,395**	**299,151,715**	**314,109,300**
Grand Total	**468,977,462**	**77,191,071**	**515,233,949**	**519,858,949**	**284,906,395**	**299,151,715**	**314,109,300**

Part G: Summary of Expenditure by Vote and Economic Classification, FY 2024/2025-2028/29

Particulars	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	41,450,562	42,135,981	65,233,949	64,858,949	24,906,395	26,151,715	27,459,300
Compensation to Employees	33,785,667	33,785,667	40,253,749	40,253,749	0	0	0
Use of Goods and Services	7,661,495	5,680,994	19,425,000	19,105,880	20,256,395	21,269,215	22,332,675
Acquisition Of Non-Financial Assets	3,400,00	2,669,320	5,555,200	5,499,320	4,650,000	4,882,500	5,126,625
Current Transfers to Govt. Agencies							
Capital Expenditure	427,530,300	37,724,410	450,000,000	455,000,000	260,000,000	273,000,000	286,650,000
Acquisition of Non-Financial Assets	73,721,492	37,724,410	100,000,000	105,000,000	110,000,000	115,500,000	121,275,000
Capital Grants to Govt. Agencies	353,808,808	0	350,000,000	350,000,000	150,000,000	157,500,000	165,375,000

Other Development							
Total Expenditure	**468,977,462**	**77,191,071**	**515,233,949**	**519,858,949**	**284,906,395**	**299,151,715**	**314,109,300**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2026/27

Economic Classification	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Programme 1: Water Supply Services							
Sub Programme 1.1: Domestic Water Services							
Current Expenditure	37,734,867	36,234,867	**49,478,749**	**48,653,749**	**10,200,000**	**10,710,000**	**11,245,500**
Compensation to Employees	33,785,667	33,785,667	40,253,749	40,253,749	0	0	0
Use of Goods and Services	3,949,200	2,449,200	7,225,000	6,400,000	8,200,000	8,610,000	9,040,500
Current Transfers to Govt. Agencies			2,000,000	2,000,000	2,000,000	2,100,000	2,205,000
Capital Expenditure	**47,844,492**	**21,817,768**	**25,000,000**	**36,300,000**	**23,000,000**	**24,150,000**	**25,357,500**
Acquisition of Non-Financial Assets	47,844,492	21,817,768	25,000,000	36,300,000	23,000,000	24,150,000	25,357,500
Total Expenditure for S. Programme	**85,579,359**	**58,052,635**	**74,478,749**	**84,953,749**	**33,200,000**	**34,860,000**	**36,603,000**
Programme 1: Water Supply Services							
Sub Programme 1.2: Irrigation and Drainage Services							
Current Expenditure	**4,516,600**	**3,786,000**	**8,600,000**	**7,300,000**	**8,250,000**	**8,662,500**	**9,095,625**
Compensation to Employees		-	-	-	-	-	
Use of Goods and Services	1,616,600	1,616,000	5,600,000	4,300,000	6,000,000	6,300,000	6,615,000
Acquisition of Non-Financial Assets	2,900,000	2,170,000	3,000,000	3,000,000	2,250,000	2,362,500	2,480,625
Capital Expenditure	**30,000,000**	**34,000,000**	**47,000,000**	**49,350,000**	**51,817,500**	**30,000,000**	**34,000,000**
Acquisition of Non-Financial Assets	30,000,000	34,000,000	47,000,000	49,350,000	51,817,500	30,000,000	34,000,000

Economic Classification	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Total Expenditure for sub-Programme	**4,516,600**	**3,786,000**	**38,600,000**	**41,300,000**	**55,250,000**	**58,012,500**	**60,913,125**
Programme 1: Water Supply Services							
SP 1.3: Water Storage Services							
Current Expenditure	**2,595,695**	**2,115,114**	**7,155,200**	**8,905,200**	**6,456,395**	**6,779,215**	**7,118,675**
Compensation to Employees	-	-	-	-	-	-	
Use of Goods and Services	2,095,695	1,615,794	6,600,000	8,405,880	6,056,395	6,359,215	6,677,175
Acquisition of Non-Financial Assets	500,000	499,320	555,200	499,320	400,000	420,000	441,500
Capital Expenditure	376,285,808	13,237,322	395,000,000	384,700,000	190,000,000	199,500,000	209,475,500
Acquisition of Non-Financial Assets	22,477,000	13,237,322	45,000,000	34,700,000	40,000,000	42,000,000	44,100,000
Capital Grants to Govt. Agencies	353,808,808	0	350,000,000	350,000,000	150,000,000	157,500,000	165,375,500
Other Development							
Total Expenditure for Programme	**378,881,503**	**15,352,436**	**402,155,200**	**393,605,200**	**196,456,395**	**206,279,215**	**216,594,175**
Grand Total	**468,977,462**	**77,191,071**	**515,264,149**	**519,858,949**	**284,906,395**	**299,151,715**	**314,109,300**

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2026/27	FY 2027/28	FY 2028/29
WATER & IRRIGATION	Chief Officer	S	1	1	0	1	0
	Chief Principal Water Research Officer	R	1	0	1	1	1
	Senior Principal Water Research Officer (1)	Q	1	0	1	1	1
	Senior Principal Water Research Officer (2)	P	1	0	1	1	1
	Principal Water Research Officer	N	1	0	1	1	1
	Chief Water Research Officer	M	1	0	1	1	1
	Senior Water Research Officer	L	2	0	2	2	2
	Water Research Officer (1)	K	3	0	1	2	2
	Water Research Officer (2)	J	3	1	1	1	2
	Principal Water Bailiff	N	1	0	1	1	1
	Chief Water Bailiff	M	1	0	1	1	1
	Senior water Bailiff	L	2	0	1	1	2
	water Bailiff (1)	K	3	1	1	1	2
	water Bailiff (2)	J	3	1	1	1	2
	water Bailiff (3)	H	3	0	2	1	3
	Principal Superintendent Water	N	2	0	1	1	2

	Chief Superintendent Water	M	3	2	1	1	1
	Senior Superintendent Water	L	5	0	2	2	3
	Superintendent Water	K	5	2	1	1	3
	Principal Assistant Hydrologist	N	1	0	1	1	1
	Chief Assistant Hydrologist	M	1	0	1	1	1
	Senior Assistant Hydrologist	L	2	0	2	2	2
	Assistant Hydrologist (1)	K	3	1	2	2	2
	Assistant Hydrologist (2)	J	3	0	3	3	3
	Assistant Hydrologist (2)	H	3	0	3	3	3
	Senior Drilling Superintendent (1)	M	1	0	1	1	1
	Senior Drilling Superintendent (2)	L	1	0	1	1	1
	Drilling Superintendent	K	3	0	1	1	2
	Senior Drilling Inspector	J	3	0	1	1	2
	Drilling Inspector	H	3	0	3	3	3
	Principal Superintendent Engineer, Water	Q	1	0	1	1	1
	Chief Superintendent Engineer Water	P	1	0	1	1	1
	Senior Superintendent Engineer Water	N	2	0	1	1	2

	Superintendent Engineer Water	M	3	1	1	1	2
	Engineer I Water	L	3	0	1	1	3
	Engineer II Water	K	5	2	1	1	3
	Assistant Engineer Water	J	5	0	1	1	2
	Principal Superintendent Ground Water	N	2	0	1	1	2
	Chief Superintendent Ground Water	M	2	0	1	1	2
	Senior Superintendent Ground Water	L	2	0	1	1	2
	Superintendent Ground Water	K	3	0	1	1	2
	Senior Inspector Ground Water	J	3	0	0	0	2
	Inspector Ground Water	H	3	0	1	1	3
	Senior Chargehand	K	12	0	3	3	5
	Chargehand I	J	12	2	2	2	4
	Chargehand II	H	12	0	2	3	5
	Artisan I	G	12	1	2	2	4
	Artisan II	F	12	0	2	3	5
	Artisan III	E	12	1	2	2	4
	TOTALS		**172**	**15**	**65**	**67**	**106**

PUBLIC ADMINISTRATION

Office of the County Secretary and County Attorney

Section 1: Introduction

Part A: Vision

A leading sector of excellence in public administration, financing, and planning in Kenya

Part B: Mission

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

Part C: Performance Overview and Background on the County Department

The Office of the County Secretary acts as a liaison between the county executive and the public service. The office is responsible for overseeing the performance of each department, The County Secretary in Tharaka Nithi is the Head of the County Public Service and Secretary to the County Executive Committee. The Office of the County Secretary is responsible for coordinating the county's public service, overseeing the implementation of national and county policies, and managing the affairs of the County Executive Committee. Essentially, they act as the chief administrative officer, ensuring the smooth operation of the county government.

The office of the county attorney serves as the principal legal advisor to the county government, providing a link between the legislative arm of government. The department coordinates responses through management of communication and strategy functions, and spearheading policy development in relevant county departments.

Expenditure Trends

Expenditure type	2023/24			2024/25		
	Original	Revised	Actual	Original	Revised	Actual
Recurrent	0	0	0	41,230,800	33,919,033	31,737,173
Development	0	0	0	0	0	0
Total				**41,230,800**	**33,919,033**	**31,737,173**

Key Achievements based on the planned outputs/services for the year 2024/25.

Office of the county secretary

Facilitated the development and signing of the performance contracts and performance appraisals

Conducted staff capacity buildings on Human resource issues

Facilitated the migration of the County personnel to the universal Human resource system

Office of the County Attorney

Facilitated the drafting of various policies and Acts.

Challenges

Inadequate staff

Inadequate workspace

Limited budgetary allocation

Going Forward

The departments will continue prioritizing streamlining of county operations to promote enhanced efficiency for service delivery across all departments and providing advisories to support communication and strategy development.

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
County Government Advisory Services	Public Sector Advisory Services (Legal and Economic Advisors)	Offer advisories and solutions on public engagement on different issues
County Leadership and coordination of MDAs	Coordination of CMAs (Office of County Secretary)	To provide overall policy and leadership direction for County prosperity

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Office of the county secretary and County Attorney**						
Budget Program	**County government Advisory services**						
Outcome:	**Increased service delivery**						
Outcome Indicator (maximum of 3)	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Increased policy and legislative approval advisory opinions issued	12	12	12	12	27,890,900	50,818,842	53,359,784
Budget program	County leadership and coordination of MDAs						

Number of official government statements and communication issued	12	12	12	12	11,810,900	27,400,000	28,770,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Office of the County Secretary and County Attorney							
Budget Program	County leadership and coordination of MDAs							
Outcome:	Efficient and Effective service delivery							
Sub Programme	Coordination of CMAs							
Leading delivery Unit	Office of the County secretary							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Proportion of policy and legislative approval advisory opinions given	Number of inter-governmental relations meetings attended,	4	4	4	4	2,000,000	12,500,000	13,125,000
	Cabinet meetings	12	12	12	12	1,500,000	4,900,000	5,145,000
	Number of public holidays celebrated	5	5	5	5	2,000,000	4,000,000	4,200,000
	Number of signed performance contracts	9	9	9	9	3,000,000	6,000,000	6,300,000
Budget program	County government advisory services							
Outcome	Efficient and effective service delivery							
Leading delivery unit	Office of the county attorney							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28

Policy and legislative approval	Number of legislations approved and signed	8	10	10	10	2,000,000	45,818,842	48,109,784
	Number of policies reviewed	20	20	20	20	4,000,000	2,500,000	2,625,000
	Number legal matters handled	40	50	50	50	5,000,000	2,500,000	2,625,000

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Revised Supplementary 2024/25	Actual FY 2024/25	Estimates FY 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
County Government Advisory Services	-	-	27,890,900	26,860,600	50,818,842	53,359,784	56,027,773
: County Leadership and Coordination of MDAs	-	-	11,810,000	18,960,000	27,400,000	28,770,000	30,208,500
Grand Total	**-**	**-**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 -2028/2029

Particulars	Revised Supplementary 2024/25	Actual FY 2024/25	Estimates FY 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Current Expenditure	**0.00**	**-**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**
Compensation to Employees	0	0	24,400,300	24,400,300	44,818,842	47,059,784	49,412,773
Use of Goods and Services	0	0	14,300,600	20,420,300	33,100,000	34,755,000	36,492,750
Current Transfers to Govt. Agencies	0	0	1,000,000	1,000,000	300,000	315,000	330,750
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets							
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**0**	**0**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
P: County Government Advisory Services							
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)							
Current Expenditure	**0**	**0**	**27,890,900**	**26,860,600**	**50,818,842**	**53,359,784**	**56,027,773**
Compensation to Employees	0		24,400,300	24400300	44,818,842	47,059,784	49,412,773
Use of Goods and Services	0		3,490,600	2,460,300	6,000,000	6,300,000	6,615,000
Current Transfers to Govt. Agencies	0	0	0	-	-	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets			-			0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0		0	0	0	0	0
Total Expenditure for SP	**0**	**0**	**27,890,900**	**26,860,600**	**50,818,842**	**53,359,784**	**56,027,773**
P: County Leadership and Coordination of MDAs							
0701033610 SP: Coordination of CMAs (Office of County Secretary)							
Current Expenditure	**0**	**0**	**11,810,000**	**18,960,000**	**27,400,000**	**28,770,000**	**30,208,500**
Compensation to Employees			0	0	0	0	0
Use of Goods and Services	0	0	10,810,000	17,960,000	27,100,000	28,455,000	29,877,750
Current Transfers to Govt. Agencies		**0**	1,000,000	1,000,000	300,000	315,000	330,750
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets			0	0	0	0	0
Capital Grants to Govt. Agencies	0		0	0		0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**0**	**0**	**11,810,000**	**18,960,000**	**27,400,000**	**28,770,000**	**30,208,500**
Grand total	**0**	**0**	**39,700,900**	**45,820,600**	**78,218,842**	**82,129,784**	**86,236,273**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

Office of The County Secretary and Head of Public Service

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
HRM & D UNIT	**Designation**	**Job Group**	**Current staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
	Deputy Director Records Management	Q	0	1	0	0	0
	County Secretary	T	1	1	0	0	0
	Assistant Director Records Management	P	0	1	0	0	0
	Principal Records Management Officer	N	0	1	0	0	0
	Chief Records Management Officer	M	0	2	0	0	1
	Senior Records Management Officer	L	1	2	0	1	0
	Records Management Officer [1]	K	1	3	0	0	0
	Records Management Officer [2]	J	0	3	0	0	1
	Records Management Officer [3]	H	0	1	0	0	1
	Principal Records Management Assistant	N	0	1	0	0	0
	Chief Records Management Assistant	M	0	1	0	0	0
	Senior Records Management Assistant	L	0	2	0	0	0
	Records Management Assistant [1]	K	1	3	0	0	0
	Records Management Assistant [2]	J	1	4	0	0	0
	Records Management Assistant [3]	H	1	4	0	0	0
	Secretary HRM	T	0	1	0	0	0
	Director – HRM & D	S	1	2	0	0	0
	Director Human Resource Management and Development	R	1	2	0	0	0
	Deputy Director Human Resource Management and Development	R	0	1	0	0	0
	Deputy Director Human Resource Management and Development	Q	0	3	0	0	1
	Senior Assistant Director Human Resource Management and Development	Q	0	1	0	0	0

	Assistant Director Human Resource Management and Development	P	0	6	0	1	0
	Principal HRM & Development	N	2	8	0	0	0
	Chief HRM & Development	M	1	10	0	0	1
	Senior HRM & Development Officer	L	2	10	0	0	0
	HRM & Development Officer [1]	K	3	10	0	0	0
	HRM & Development Officer [2]	J	0	10	0	0	0
	Principal HRM Assistant	N	0	3	0	0	0
	Chief HRM Assistant	M	0	5	0	0	0
	Senior HRM Assistant	L	0	7	0	0	0
	HRM Assistant [1]	K	0	10	0	0	0
	HRM Assistant [2]	J	8	12	0	0	0
	HRM Assistant [3]	H	3	12	0	0	0

Office of the County Attorney

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2024/25**		**PROJECTIONS FOR STAFF ESTABLISHMENT**		
	Designation	**Job Group**	**Current staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
Office of the County Attorney	County Attorney	T	1	1	0	0	0
	County Solicitor	R	0	1	0	0	0
	Deputy County Solicitor	Q	0	1	0	0	0
	Principal Legal Officer	P	3	3	0	0	0
	Senior Legal Officer	N	0	4	0	0	0
	Legal Officer [1]	M	0	6	0	0	0
	Legal Officer [2]	L	0	6	0	0	0

DEPARTMENT NAME: COUNTY ASSEMBLY

SECTION 1: INTRODUCTION

The County Assembly of Tharaka Nithi is established under Article 176 of the Constitution of Kenya, which states that "there shall be a county government for each county, consisting of a County Assembly and a County Executive". The Tharaka Nithi County Assembly comprises 15 elected members and 8 nominated members. These nominated members are appointed to ensure that no more than two-thirds of the Assembly's membership is of the same gender, and to represent marginalized groups, including persons with disabilities and the youth, as outlined under Article 177 of the Constitution. Additionally, the Assembly includes the Speaker, who serves as an ex officio member, as provided for under Article 178 of the Constitution.

PART A: VISION

To be the seat of good governance

PART B: MISSION

To steer the County of Tharaka Nithi to prosperity through effective legislation, consultative representation and robust oversight

Part C: Performance Overview and Background on the County Department

Article 185 of the Constitution stipulates that the legislative authority of a County is vested in its County Assembly, which exercises this authority. The primary functions of the Assembly are to legislate, oversight the operations of the county executive committee and other county executive organs, and represent the interests of the people. The Assembly ensures that all the resources allocated to the County are used for the benefit of the people of Tharaka Nithi County. The role of the County Assembly of Tharaka Nithi according to Section 8 of the County Governments Act 2012, includes; Vetting and approving nominees for appointment to Tharaka Nithi County public offices.

a) Performing the roles set out under Article 185 of the Constitution.
b) Approving the budget and expenditure of the Tharaka Nithi County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution. Approving the borrowing by the Tharaka Nithi County Government in accordance with Article 212 of the Constitution
c) Approving Tharaka Nithi County Development planning
d) Performing any other roles as may be set out under the Constitution the Public Finance Management 2012, the County Government Act 2012 and any other legislation.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	544,516,596	544,516,596	505,828,737	564,292,000	523,355,131	523,355,131
Development	60,000,000	20,000,000	11,277,328	55,712,325	15,712,325	0
Total	**604,516,596**	**564,516,596**	**517,106,065**	**620,004,325**	**539,067,456**	**523,355,131**

Key Achievements based on the planned outputs/services for the year 2024/25.

During the Financial Year 2024/2025, the County Assembly Service Board made notable progress in delivering on its Madate.

1. The Assembly successfully advertised and initiated the construction of the County Assembly Chambers, marking a significant milestone toward strengthening legislative infrastructure.
2. In its legislative mandate, the Assembly passed seven Bills into law, contributing to the development of a robust legal and policy framework within the county. In addition, the Assembly deliberated on and adopted thirty-one Motions, providing critical policy direction on a wide range of County issues.
3. To enhance oversight and accountability, a total of seventy-two Papers were tabled, ensuring that Members—and by extension, the public—remained well informed on key matters affecting governance and service delivery.
4. Further, the Assembly sought six formal Statements from various county departments to address emerging issues and promote transparency.

Challenges

Despite these achievements, several challenges affected the Assembly's performance during the period under review:

1. Untimely Exchequer Releases – Delays in fund disbursement disrupted the Assembly's operations and financial planning, affecting service delivery.
2. Huge Pending Bills – The accumulation of pending bills from previous financial periods due to incomplete exchequer disbursements created financial strain and affected budget implementation.
3. Lack of Financial Autonomy – The Assembly remained dependent on the Executive for financial resources, limiting its ability to manage its budget efficiently and independently.
4. Delay in Implementation of Development Projects – The construction of the Speaker's residence stalled due to the absence of essential utilities, specifically water and electricity, at the project site. This delay is likely to escalate overall project costs due to price variations and prolonged contract timelines.

Going Forward

- Engagement with the National Treasury – The Assembly will continue to engage with the National Treasury and relevant stakeholders to advocate for timely and full exchequer releases to ensure smooth operations and service delivery.
- Clearing Pending Bills – The Assembly will prioritize the settlement of eligible pending bills to prevent financial backlogs and enhance fiscal discipline.
- Pursuing Financial Autonomy – Efforts will be made to strengthen the Assembly's financial independence by pushing for structural and legislative reforms that reduce reliance on the Executive for financial operations.
- Enhanced Budgetary Planning – The Assembly will implement more effective budget controls and expenditure prioritization measures to align financial commitments with available resources.

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
County Legislation Services	County Assembly Services	To enhance legislative, representation, and oversight capacity of the County Assembly.
County Assembly Advisory Services	County Assembly Service Board (CASB)	To strengthen governance, policy direction, and administrative oversight through the County Assembly Service Board.
General Administration & Support Services	Management of County Assembly Affairs	To promote good governance in the management of County Assembly affairs

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**County Assembly**						
Budget Program	**County Legislation Services**						
Outcome:	**To enhance legislative, representation, and oversight capacity of the County Assembly.**						
Outcome Indicator (Maximun 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of sittings presided over	120	128	128	128	13,600,000	13,600,000	14,280,000
Number of bills processed	7	11	11	11	176,358,897	176,358,897	185,176,842
Number of committee reports tabled	72	100	100	100	61,084,919	63,111,919	66,267,515
Sub-total					**251,043,816**	**253,070,816**	**265,724,357**
Budget Programe	**County Assembly Advisory Services**						

Outcome	**To strengthen governance, policy direction, and administrative oversight through the County Assembly Service Board.**						
Number of policies reviewed & approved	5	10	10	10	11,500,000	11,500,000	12,075,000
Sub Total					**11,500,000**	**11,500,000**	**12,075,000**
Budget Program	**General Administration & Support Services**						
Outcome:	**Improved service delivery**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of policies reviewed & approved	5	10	10	10	245,989,789	269,389,469	282,858,942
% completion of work plans & Staff retention	100%	100%	100%	100%			
County Assembly Development projects (Percentage completion of projects)	6%	10%	23%	37%	30,000,000	40,000,000	42,000,000
Sub-total					**275,989,789**	**309,389,469**	**324,858,942**
Total					**538,533,605**	**573,960,285**	**602,658,299**

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**County Assembly**
Budget Program	**County Legislation Services**
Outcome:	**Legislative output enhanced**
Sub Programme	**County Assembly Services**

Leading delivery Unit	**Office of the Speaker & CASB**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/245 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Legislation	Number of Bills processed	7	11	11	11	176,358,897	176,358,897	185,176,842
Oversight	Number of committee reports debated	72	80	80	80			
Sub Total						**176,358,897**	**176,358,897**	**185,176,842**
Budget Program	**County Legislation Services**							
Outcome:	**Effective coordination of Assembly business**							
Sub Programme	**Management of County Assembly Affairs**							
Leading delivery Unit	**Office of the Speaker & CASB**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Effective coordination of Assembly business	Number of sittings presided over	120	144	144	144	13,600,000	13,600,000	14,280,000
Sub-Total						**13,600,000**	**13,600,000**	**14,280,000**
Budget Program	**County Legislation Services**							
Outcome:	**Strengthened oversight function & Accountability**							
Sub Programme	**Procedure and Oversight Services**							
Leading delivery Unit	**Office of the Speaker & CASB**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**

Strengthened oversight function	Number of committee reports tabled	72	80	80	100	61,084,919	63,111,919	66,267,515
Sub- Total						**61,084,919**	**63,111,919**	**66,267,515**
Budget Program	**County Assembly Advisory Services**							
Outcome:	**Enhanced governance and policy oversight**							
Sub Programme	**County Assembly Service Board (CASB)**							
Leading delivery Unit	**County Assembly Service Board**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Enhanced governance and policy oversight	Number of CASB meetings held	96	96	96	96	11,500,000	11,500,000	12,075,000
	Number of policies approved /reviewed	5	10	10	10			
Sub-Total						**11,500,000**	**11,500,000**	**12,075,000**
Budget Program	**General Administration, Planning and Support Services**							
Outcome:	**Efficient administrative services & Improved human resource management**							
Sub Programme	**Office of the Clerk**							
Leading delivery Unit	**Office of the Clerk & CASB**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Efficient administrative services	% completion of work plans	100%	100%	100%	100%	245,989,789	269,389,469	282,858,942
Improved human resource management	Staff retention levels	60	60	60	60			
Sub-Total						**245,989,789**	**269,389,469**	**282,858,942**
Budget Program	**General Administration, Planning and Support Services**							

Outcome:	**Improved infrastructure**							
Sub Programme	**County Headquarters (Construction of County Assembly Headquarters)**							
Leading delivery Unit	**Office of the Clerk & CASB**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Infrastructure development	%Completion of Speaker's residence	56%	-			0	0	0
	%Completion of County Assembly Chamber & Offices	-	11%	26%	41%	30,000,000	40,000,000	42,000,000
Sub-Total						**30,000,000**	**40,000,000**	**42,000,000**
Total						**538,533,605**	**573,960,285**	**602,658,299**

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
County Assembly Advisory Services	14,500,000	14,500,0000	11,500,000	16,500,000	11,500,000	12,075,000	12,678,750
County Legislation Services	282,209,936	282,209,936	251,043,816	267,440,117	253,070,816	265,724,357	279,010,575
General Administration & Support Services	226,645,195	226,642,412	275,989,789	254,593,488	309,389,469	324,858,942	341,101,889
Grand Total	**523,355,131**	**653,852,348**	**538,533,605**	**538,533,605**	**573,960,285**	**602,658,299**	**632,791,214**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 - 2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	**523,355,131**	**523,352,348**	**508,533,605**	**508,533,605**	**533,960,285**	**560,658,299**	**588,691,214**
Compensation to Employees	286,568,711	286,565,928	275,426,847	275,426,847	281,198,188	295,258,097	310,021,002
Use of Goods and Services	236,786,420	236,786,420	233,106,758	233,106,758	252,762,097	265,400,202	278,670,212
Capital Expenditure	**15,712,325**	**523,352,348**	**30,000,000**	**30,000,000**	**40,000,000**	**42,000,000**	**44,100,000**
Acquisition of Non-Financial Assets	15,712,325	0	30,000,000	30,000,000	40,000,000	42,000,000	44,100,000
Total Expenditure	**539,067,456**	**523,352,348**	**538,533,605**	**538,533,605**	**573,960,285**	**602,658,299**	**632,791,214**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projectio 2027/28
P1						
SP1.1 :						
Current Expenditure	**282,209,936**	**282,209,936**	**251,043,816**	**255,147,747**	**267,905,134**	**281,300,3**
Compensation to Employees	131,931,773	131,931,773	128,630,897	131,062,441	137,615,563	144,496,3
Use of Goods and Services	150,278,163	150,278,163	122,412,919	124,085,306	130,289,571	136,804,0
Total Expenditure for SP	**282,209,936**	**282,209,936**	**251,043,816**	**255,147,747**	**267,905,134**	**281,300,3**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projectio 2027/28**
P2						
SP2.1:						
Current Expenditure	**241,145,195**	**241,142,412**	**257,489,789**	**278,812,538**	**292,753,165**	**307,390,8**
Compensation to Employees	154,636,938	154,634,155	146,795,950	150,135,747	157,642,534	165,5246
Use of Goods and Services	86,508,257	86,508,257	110,693,839	128,676,791	135,110,631	141,866,1
Capital Expenditure	**15,712,325**	**0**	**30,000,000**	**40,000,000**	**42,000,000**	**44,100,00**
Acquisition of Non-Financial Assets	15,712,325	0	30,000,000	40,000,000	42,000,000	44,100,00
Total Expenditure for SP	**256,857,520**	**241,142,412**	**287,489,789**	**318,812,538**	**334,753,165**	**351,490,8**
Grand Total	**539,067,456**	**523,352,348**	**538,533,605**	**573,960,285**	**602,658,299**	**632,791,2**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

S/NO	DESIGNATION	CASB GRADE	TOTAL ESTABLISHMENT	EXISTING ESTABLISHMENT (IN-POST)
	CLERKS			
1	CLERK OF THE COUNTY ASSEMBLY	13/CASB/ 01/T	1	1
2	DEPUTY CLERK	11/CASB 02/S	1	1
3	DIRECTOR OF LEGISLATION AND PROCEDURES	11/CASB 03/R	1	1
4	DEPUTY DIRECTOR	10/CASB 04/Q	3	0
5	ASSISTANT DIRECTOR LEG/ADM	9/CASB 05/ P	5	1
6	PRINCIPAL CLERK ASSISTANT	8/CASB 06/N	4	4
7	CHIEF CLERK ASSISTANT	7/CASB 07/M	7	0
	TOTAL		**22**	**8**
	LEGAL COUNSELS			
1	CHIEF PRINCIPAL LEGAL COUNSEL	10/CASB/ 04/Q	1	0
2	SENIOR PRINCIPAL LEGAL COUNSEL	9/CASB 05/ P	1	0
3	PRINCIPAL LEGAL COUNSEL	8/CASB 06/N	1	1
4	CHIEF LEGAL COUNSEL	7/CASB 07/M	1	0
5	LEGAL OFICER II	6/CASB 08/L	1	0
6	LEGAL CLERK ASSISTANT I	5/CASB 09/K	1	0
	TOTAL		**6**	**1**
	HANSARD EDITORS AND REPORTERS			
1	DEPUTY DIRECTOR INFORMATION SERVICIES	10/CASB/ 04/Q	1	0
2	ASSISTANT DIRECTOR INFORMATION SERVICES	9/CASB 05/ P	1	0
3	PRINCIPAL HANSARD REPORTER	8/CASB 06/N	5	2
4	CHIEF HANSARD REPORTER	7/CASB 07/M	4	2

5	SENIOR HANSARD RECORDERS	6/CASB 08/L	2	0
6	SENIOR HANSARD/AUDIO TECHNICIAN	6/CASB 08/L	1	0
	TOTAL		**14**	**4**
	SERJEANT-AT-ARMS			
1	CHIEF PRINCIPAL SERJEANT-AT-ARMS	10/CASB/ 04/Q	2	0
2	SENIOR PRINCIPAL SERJEANT-AT-ARMS	9/CASB 05/ P	2	1
3	PRINCIPAL SERJEANT AT ARMS	8/CASB 06/N	2	1
4	CHIEF SERJEANT AT ARMS	7/CASB 07/M	2	0
5	SENIOR /SAA/ SECURITY OFFICER/COMMISSIONAIRES	6/CASB 08/L	4	1
6	SECURITY WARDENS /SAA/COMMISSIONAIRE I	5/CASB 09/K	4	3
7	SECURITY WARDEN II	4/CASB 11/H	1	1
8	SECURITY WARDEN II	3/CASB 14/E	2	2
	TOTAL√		**19**	**9**
	BUDGET OFFICE			
1	CHIEF PRINCIPAL FISCAL ANALYSIT	10/CASB/ 04/Q	1	0
2	SENIOR PRINCIPAL FISCAL ANALYST	9/CASB 05/ P	1	0
3	PRINCIPAL FISCAL ANALYST	8/CASB 06/N	1	2
4	CHIEF FISCAL ANALYST	7/CASB 07/M	2	0
	TOTAL		**5**	**2**
	RESEARCH OFFICERS			
1	DEPUTY DIRECTOR RESEARCH & LEGAL SERVICES	10/CASB/ 04/Q	1	0
2	ASSISTANT DIRECTOR RESEARCH SERVICES	9/CASB 05/ P	1	0
3	PRINCIPAL RESEARCH OFFICER	8/CASB 06/N	1	0
4	CHIEF RESEARCH OFFICER	7/CASB 07/M	1	0
	TOTAL		**4**	**0**

	ACCOUNTANTS			
1	DIRECTOR OF FINANCE AND ACCOUNTING	11/CASB 03/R	1	1
2	DEPUTY DIRECTOR ACCOUNTS /FINANCE	10/CASB/ 04/Q	1	0
3	ASSISTANT DIRECTOR ACCOUNTS/FINANCE	9/CASB 05/ P	1	0
4	PRINCIPAL ACCOUNTANT	8/CASB 06/N	2	1
5	CHIEF ACCOUNTANT	7/CASB 07/M	2	0
6	SENIOR ACCOUNTANT	6/CASB 08/L	3	3
7	ACCOUNTANT I	5/CASB 09/K	3	0
	TOTAL		**13**	**5**
	FINANCE OFFICERS			
1	DEPUTY DIRIECTOR FINANCE	10/CASB/ 04/Q	1	0
2	ASSISTANT DIRECOR FINANCE	9/CASB 05/ P	1	0
3	PRINCIPAL FINANCE OFFICER	8/CASB 06/N	1	0
4	CHIEF FINANCE OFFICER	7/CASB 07/M	1	0
	TOTAL		**4**	**0**
	HUMAN RESOURCE OFFICERS			
1	DIRECTOR OF HUMAN RESOURCE AND ADM	11/CASB 03/R	1	1
2	DEPUTY DIRECTOR HUMAN RESOURCE & ADMINISTRATION	10/CASB/ 04/Q	1	0
3	ASSISTANT DIRECTOR HUMAN RESOURCE & ADMINISTRATION	9/CASB 05/ P	1	0
4	PRINCIPAL HUMAN RESOURCE OFFICER	8/CASB 06/N	1	1
5	CHIEF HUMAN RESOURCE OFFICER /PAYROLL OFFICER	7/CASB 07/M	1	1
6	SENIOR HUMAN RESOURCE OFFICER /PAYROLL OFFICER	6/CASB 08/L	2	0
7	HUMAN RESOURCE OFFICER I	5/CASB 09/K	1	1

	TOTAL		**8**	**4**
	RECORDS OFFICE/REGISTRY			
1	PRINCIPAL RECORDS MANAGER	8/CASB 06/N	1	0
2	CHIEF RECORDS MANAGER	7/CASB 07/M	2	2
3	SENIOR RECORDS OFFICER	6/CASB 08/L	1	1
4	RECORDS OFFICER 1	5/CASB 09/K	1	0
5	RECORDS OFFICER/REGISTRY II	4/CASB 11/H	1	0
	TOTAL		**6**	**3**
	ICT OFFICERS			
1	ASSISTANT DIRECTOR INFORMATION SERVICES	9/CASB 05/ P	1	0
2	PRINCIPAL ICT OFFICER	8/CASB 06/N	1	1
3	CHIEF ICT OFFICER	7/CASB 07/M	1	0
4	SENIOR ICT OFFICER	6/CASB 08/L	1	0
	TOTAL		**4**	**1**
	INTERNAL AUDITORS			
1	CHIEF PRINCIPAL INTERNAL AUDIT	10/CASB/ 04/Q	1	0
2	SENIOR PRINCIPAL INTERNAL AUDIT	9/CASB 05/ P	1	0
3	PRINCIPAL INTERNAL AUDITOR	8/CASB 06/N	3	3
4	CHIEF INTERNAL AUDITOR	7/CASB 07/M	2	0
5	SENIOR INTERNAL AUDITOR	6/CASB 08/L	2	0
	TOTAL		**9**	**3**
	LIBRARIANS			
1	ASSISTANT DIR INFO. SERVICES LIBRARIAN	9/CASB 05/ P	1	0
2	PRINCIPAL LIBRARIAN	8/CASB 06/N	1	0
3	SENIOR LIBRARIAN	6/CASB 08/L	1	0

4	LIBRARY ASSISTANT 1	5/CASB 09/K	1	0
	TOTAL		**4**	**0**
	PROCUREMENT OFFICERS			
1	CHIEF PRINCIPAL SUPPLY CHAIN MANAGEMENT OFFICER	10/CASB/ 04/Q	1	0
2	SENIOR PRINCIPAL SUPPLY CHAIN MANAGEMENT OFFICER	9/CASB 05/ P	2	2
3	PRINCIPAL SUPPLY CHAIN MANAGEMENT OFFICER	8/CASB 06/N	2	1
4	CHIEF SUPPLY CHAIN MANAGEMENT OFFICER	7/CASB 07/M	2	2
5	SENIOR SUPPLY CHAIN MANAGEMENT OFFICER	6/CASB 08/L	2	1
6	SUPPLY CHAIN MANAGEMENT OFFICER ASSISTANT / OFFICER I	5/CASB 09/K	3	0
	TOTAL		**12**	**6**
	PUBLIC RELATIONS OFFICER			
1	ASSISTANT DIRECTOR PUBLIC RELATIONS	9/CASB 05/ P	1	0
2	PRINCIPAL PUBLIC RELATIONS OFFICER	8/CASB 06/N	1	0
3	CHIEF PUBLIC RELATIONS/COMMUNICATIONS OFFICER	7/CASB 07/M	1	1
4	SENIOR COMMUNICATIONS OFFICER	6/CASB 08/L	1	0
5	COMMUNICATIONS OFFICER /ASSISTANT I	5/CASB 09/K	2	0
	TOTAL		**6**	**1**
	SECRETARIES AND DRIVERS			
1	PRINCIPAL ADMINSTRATIVE ASSISTANT	8/CASB 06/N	1	0
2	CHIEF ADMINISTRATIVE ASSISTANT	7/CASB 07/M	4	2
3	SENIOR ADMISTRATIVE ASSISTANT	6/CASB 08/L	6	4
4	ADMINISTRATIVE ASSISTANT I	5/CASB 09/K	2	1
	TOTAL		**11**	**8**

	TELEPHONE OPERATORS/ RECEPTIONIST			
1	RECEPTIONIST I	5/CASB 09/K	1	0
2	ASSISTANT RECEPTIONIST I	4/CASB 11/H	1	0
	TOTAL		**2**	**0**
	TRANSPORT OFFICE			
1	PRINCIPAL DRIVER	5/CASB 09/K	6	0
2	CHIEF DRIVER	CASB10/J	1	0
3	SENIOR DRIVER	4/CASB 11/H	1	0
4	DRIVER I	CASB12/ G	1	0
	TOTAL		**9**	**0**
	MAINTENANCE STAFF			
1	MAITENANCE SUPERVISOR	6/CASB 08/L	1	0
2	SENIOR ATTENDANT	5/CASB 09/K	1	0
3	HEAD OF CATERING SERVICES/CATERING SUPERVISOR	CASB10/J	1	0
4	OFFICE ATTENDANTS/CLEANERS/SUP ERITENDENT	CASB12/ G	1	0
	TOTAL		**4**	**0**
	CLERICAL OFFICERS			
1	PRINCIPAL CLERICAL OFFICER	5/CASB 09/K	2	1
	TOTAL		**2**	**1**
	OFFICE OF CLERK			
1	DIRECTOR ADMINISTRATION	11CASB 03/R	1	1
2	DIRECTOR PROJECT PLANNING AND MANAGEMENT	11CASB 03/R	1	1
3	ASSISTANT DIRECTOR ADMINISTRATION	9/CASB 05/ P	1	0

4	PRINCIPAL ADMINISTRATION OFFICER	8/CASB 06/N	1	0
5	PERSONAL ASSISTANT	7/CASB 07/M	1	0
6	CHIEF ADMINISTRATIVE OFFICER	7/CASB 07/M	1	0
7	ADMINISTRATION OFFICER II	4/CASB 10/J	1	1
8	OFFICE ADMINISTRATIVE ASSISTANT II	4/CASB 13/F	1	1
	TOTAL		**8**	**4**
	SPEAKERS OFFICE			
1	PERSONAL ASSISTANT	7/CASB 07/M	1	1
2 i	CHIEF ADMINISTRATIVE ASSISTANT	7/CASB 07/M	1	1
2 ii	PERSONAL SECRETARY	6/CASB 08/L	1	0
3 i	DRIVER	5/CASB 09/K	1	1
3 ii	DRIVER	4/CASB 11/H	1	0
4	GARDENER	CASB 15/D	1	1
5	COOK III	CASB 14/E	1	1
6	MESSENGER/TEA PERSON	CASB 14/E	1	1
	TOTAL		**8**	**6**
	TOTAL NO. OF ESTABLISHMENT		**180**	**66**

DEPARTMENT NAME: County Public Service Board

SECTION 1: INTRODUCTION

PART A: VISION

To be a board that provides quality public workforce

PART B: MISSION

To attract, retain and inspire a result-oriented county public service

Part C: Performance Overview and Background on the County Department

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	40,333,400	36,970,400	22,520,540	4,133,400	22,244,952	20,784,552
Development	0	0	0	0	0	0
Total	**40,333,400**	**36,970,400**	**22,520,540**	**34,133,400**	**22,244,952**	**20,789,552**

Key Achievements based on the planned outputs/services for the year 2024/25.

The County Public Service Board has made significant strides in strengthening human resource management by ensuring the recruitment of qualified personnel. A comprehensive staff skills audit was conducted to assess workforce competencies, staff rationalization to ensure that staff are serving in their respective departments as well as meet the annual staff audit regulatory requirement whose main aim is to address issues of the increasing wage bill. Additionally, the Board prioritized personnel retention and motivation through promotions hence fostering their career growth. These measures have not only improved employee morale and productivity but also enhanced service delivery across the county government, ensuring a more efficient public service workforce.

Challenges

Insufficient funding

Untimely release of resources

Departmental constraints in operationalisation of budget

Going Forward

Looking forward to timely release of funds to enhance service delivery as the board is bent on ensuring provision of quality services through establishing competitive and qualified workforce.

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
General administration, Planning and support services	General administration and support services	Ensure efficient and effective public service delivery
General administration and support services	Human Resource Management Services	Advise the county government on human resource management and development

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget.

County Department	**County Public Service Board**						
Budget Program:	**General Administration, Planning and Support Services**						
Outcome:	**Efficient and Effective Public Service Delivery**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage of critical positions filled within the stipulated timeframe	55%	60%	65%	70%	30,931,796	36,931,796	38,778,386

% of staff meeting/exceeding performance targets after training	50%	55%	60%	65%	8,000,000	8,480,000	

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**County public service board**							
Budget Program:	**General Administration, Planning and Support Services**							
Outcome:	**Efficient and effective public service delivery**							
Sub Programme:	**General Administration and Support Services**							
Leading delivery Unit	**County Public Service Board**							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
					0	0	0	0
					0	0	0	0
Departments with approved establishments	Number of departments with approved establishment	16	16	16	16			
Staff trained	Number of trainings conducted	4	6	8	10			

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
General Administration Planning and Support Services	22,244,952	20,784,552	40,133,400	38,863,400	65,871,127	69,164,883	
Grand Total	**22,244,952**	**20,784,552**	**40,133,400**	**38,863,400**	**65,871,127**	**69,164,883**	

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 - 2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure							
Compensation to Employees	11,281,952	11,281,952	21,233,400	21,233,400	48,692,731	51,127,368	53,683,736
Use of Goods and Services	8,213,000	7,813,700	16,300,000	15,530,000	16,678,396	17,512,316	18,387,932
Grants and other Transfer	750,000	750,000	0	0	0	0	0
Current Transfers to Govt. Agencies	0						
Capital Expenditure							
Acquisition of Non-Financial Assets	2,000,000	938,900	2,600,000	2,100,000	500,000	525,000	551,250
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	**0**	**0**	**0**	0	0	0	0
Total Expenditure	**22,244,952**	**20,784,552**	**40,133,400**	**38,863,400**	**65,871,127**	**69,164,683**	**72,622,918**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1:General Administration Planning and Support Services						
SP1.1 : General Administration and Support						
Current Expenditure						
Compensation to Employees	11,281,952	11,281,952	21,233,400	21,233,400	48,692,731	51,127,368
Use of Goods and Services	4,243,000	4,047,100	8,760,000	7,060,000	10,358,396	10,876,316
Current Transfers to Govt. Agencies	750,000	750,000	0	0	0	0
Capital Expenditure						
Acquisition of Non-Financial Assets	2,000,000	938,900	2,600,000	2,100,000	500,000	525,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**18,274,952**	**17,017,952**	**32,593,400**	**30,393,400**	**59,551,127**	**62,528,684**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2 General Administration Planning and Support Services						
SP2.1: Human Resource Management Services						
Current Expenditure	3,970,000	3,766,600	7,540,000	8,470,000	6,320,000	6,636,000
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	3,970,000	3,766,600	7,540,000	8,470,000	6,320,000	6,636,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure						
Acquisition of Non-Financial Assets	0	0	0	0	0	0

Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**3,970,000**	**3,766,600**	**7,540,000**	**8,470,000**	**6,320,000**	**6,636,000**
Grand Total	**22,244,952**	**20,784,552**	**40,133,400**	**38,863,400**	**65,871,127**	**69164 683**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28
County Public Service Board	Chairman	T	1	1	0	0	0
	Vice Chairman	S	1	1	0	0	0
	Secretary/CEO	S	1	1	0	0	0
	Members	S	5	2	2	0	0
	Human Resource Officer	L	1	1	0	0	0
	Accountant	L	1	1	0	0	0
	Office administrative Assistant	L	1	1	0	0	0
	Records Officer	L	1	1	0	0	0
	Administrative Assistant	K	1	1	0	0	0
	Driver	H	1	1	0	0	0

FINANCE AND ECONOMIC PLANNING

Section 1: Introduction

Part A: Vision

A leading sector of excellence in public administration, financing, and planning in Kenya

Part B: Mission

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

Part C: Performance Overview and Background on the County Department Sector report summary.

The Department of Finance and Economic Planning plays a pivotal role in driving sustainable development by promoting sound financial and economic management for socioeconomic development. Tasked with overseeing the county's fiscal policies, budgeting processes, resource mobilization, development planning, implementation. Monitoring and evaluation, the department ensures that public funds are utilized efficiently and transparently to meet the needs of citizens. Through collaboration with other departments, stakeholders, and development

partners, the department strives to foster economic growth, improve service delivery, and align county priorities with national as well as global development agenda.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	206,414,400	281,912,880	218,753,186	216,729,900	317,193,862	245,394,970
Development	0	0	0	-	5,000,000	-
Total	**206,414,400**	**281,912,880**	**218,753,186**	**216,729,900**	**322,193,862**	**245,394,970**

Key Achievements based on the planned outputs/services for the year 2024/25.

During the review period of the FY 2024/25, the County maintained a sustained financial performance, reporting a total financial revenue figure of KShs. 5.63 billion representing 80.4 percent of the annual target. The equitable share was the leading contributor having brought in in KShs. 4.75 billion while own-source revenue (OSR) provided KShs. 481.8 million, representing 99.3 percent of annual OSR target.

In the spirit of upholding Public Expenditure Principles (fiscal discipline, allocative efficiency, and operational efficiency), the department has prepared public finance management documents: County Budget, CBROP, M&E reports, CFSP, prepared quarterly financial reports as well as audit reports. The department pledges fiscal discipline as set out in PFM Act, 2012 as well as adoption of best practices. These achievements underscore the department's dedication to prudent financial management and strategic economic planning, fostering a prosperous future for the County.

Challenges

The department gets its major funding for its activities from the Government.Due to delay in disbursements, the department has had challenges in implementing its activities hence affecting service delivery. Under-staffing in the department (accountants and procurement officers) poses a significant challenge as it leads to increased workload on existing employees, delays in service delivery, and hinders the department’s ability to effectively meet its objectives.

The conditional grants had been budgeted to be over KShs. 1.7 billion, only KShs. 402.1 million had been received by the end of the financial year, with this adding to the resource absorption constraint overall

Going Forward

1. To attain sustainable financing and expenditure management, the department of finance will prepare and implement action plans on time as well as ensure that commitments are kept within resources availability, bills are paid on time and the stock of pending bills are kept at minimum.

2. The release of the conditional grants which are essential in augmenting the core service delivery functions particularly in infrastructure, agriculture and water needs negotiation with the relevant national agencies to accelerate their release to the County Treasury.

3. In the future, the County will conduct periodic review of the projected revenue to make sure that they are in line with the economic trends and at the same time achieve financial stability. In addition, we will put measures in place to achieve improved revenue mobilization agenda through enhanced accuracy of fiscal forecasting and expansion of revenue base that will translate to increased own source revenue collection for the county.

Conclusively, the department recommends public sensitization due to the variouse public sector reforms including

- The shift from accrual to cash basis accounting.
- Automation of E-requisition for exchequers.
- Shift to new procurement system.

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

PROGRAMME	SUB-PROGRAMME	OBJECTIVES
	Economic Development, Planning and Coordination Services	To provide leadership and policy direction for effective service delivery.
	County statistics services	To provide financial planning and resource allocation...
Financial Management Services	Supply Chain Management Services	To align financial planning with operational goals.
	Audit Services	To ensure prudent financial management

	Budget Formulation and Coordination	To ensure prudent planning, resource allocation and control of spending.
	Accounting Services	To ensure accountability
General Administration, planning and Support Services	Human resources and management services	To facilitate the delivery of services to empowered, informed citizens by an efficient, effective, and service-oriented staff

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Finance and Economic Planning						
Budget Program	Economic Policy and County Planning						
Outcome:	Coordinated budgeting and planning in the county						
Outcome Indicator	Baseline FY 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Economic policy documents developed	2	3	3	3	14,480,000	15,204,000	15,964,200
County Department	Finance and Economic Planning						
Budget Program	Financial management services						
Outcome:	Efficient capacity for coordinating, implementing, and monitoring and evaluation of county plans						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Consolidated Financial Statements documents developed	4	4	4	4	21,800,000	22,890,000	24,034,500
County Department	Finance and Economic Planning						
Budget Program	General Administration, Planning and Support Services						
Outcome:	An efficient, effective, and service-oriented staff, empowered and informed citizens						
Outcome Indicator	Baseline Year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Policies, bills and legal notices developed & disseminated	5	5	5	3	144,949,900	152,197,395	159,807,265

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Finance and economic planning							
Budget Program 1	Economic Policy and County Planning							
Outcome:	Coordinated budgeting and planning in the county							
Sub Programme 1.1	Monitoring and Evaluation services							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Monitoring and evaluation report	Number of monitoring and evaluation report done and submitted	2	3	3	3	4,550,000	4,777,500	5,016,375
Sub Programme 1.2	Economic Development, Planning and Coordination Services							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	output indicators	Baseline year 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Public Finance Management Documents	Number of prepared public finance management documents	1	1	1	1	4,230,000	4,441,500	4,663,575
Sub Programme 1.3	County Statistics Services							
Leading delivery Unit	Budget and economic planning							

Output of the sub programme	Output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Statistical Abstract	Number of Statistical Abstract developed	0	1	1	1	5,700,000	5,985,000	6,284,250
County Department	Finance and economic planning							
Budget Program 2	Financial Management Services							
Outcome:	Efficient capacity for coordinating, implementing, and monitoring and evaluation of county plans							
Sub Programme 2.1	Supply Chain Management services							
Leading delivery Unit	Office of supply chain management							
Output of the sub programme	Output indicators	Baseline year 2024/245FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Supply Chain Management services	Timely delivery of goods and services	80%	85%	90%	90%	3,850,000	4,042,500	4,244,625
Sub Programme 2.2	Audit Services							

Leading delivery Unit	Internal Audit Office							
Output of the sub programme	output indicators	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Internal Audit Reports	Number of Internal Audit Reports prepared	3	4	4	4	4,550,000	4,777,500	5,016,375

Sub Programme 2.3	Budget Formulation and Coordination							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Budget documents prepared	No of budget documents prepared	5	5	5	5	4,650,000	4,882,500	5,126,625
Sub Programme 2.4	Accounting Services							
Leading delivery Unit	Internal audit							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Audit reports produced	Number of audit reports produces	4	4	4	4	8,750,000	9,187,500	9,646,875
Budget Program 3:	General Administration, Planning and Support Services							
Outcome:	An efficient, effective, and service-oriented staff, empowered and informed citizens							
Sub Programme 3.1:	Human Resources and Management Services							
Leading delivery Unit	Office of the Chief Officer Finance and Economic Planning.							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved services that enhance customer satisfaction	No. of Policies, bills and legal notices developed & disseminated	2	2	2	2	144,949,900	152,197,395	159,807,265

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	**Approved budget FY 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Estimates FY2026/27**	**Projection FY 2027/28**	**Projection FY 2028/29**
Economic Policy and County Planning	6,162,200	6,158,978	14,480,000	11,600,000	20,404,000	21,424,200	22,495,411
Financial Management Services	20,080,353	19,452,986	21,800,000	16,170,008	28,690,000	30,124,500	31,630,725
General Administration, Planning and Support Services	295,951,304	219,783,006	209,949,900	222,999,900	219,501,782	230,476,871	242,000,715
Grand Total	**322,193,862**	**245,394,970**	**246,229,900**	**250,769,908**	**268,595,782**	**282,025,571**	**296,126,850**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	**Approved budget FY 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Estimates FY2026/27**	**Projection FY 2027/28**	**Projection FY 2028/29**
Current Expenditure	**322,193,862**	**245,394,970**	**246,229,900**	**250,769,908**	**232,595,782**	**244,225,571**	**256,436,850**
2100000 Compensation to Employees	203,047,300	157,029,643	76,547,000	76,547,000	90,795,232	95,334,994	100,101,743
2200000 Use of Goods and Services	83,059,812	60,968,977	90,382,900	114,722,908	100,485,550	105,509,828	110,785,320

2800000 Other Expenses	9,619,900	7,000,00	35,000,000	13,000,000	35,000,000	36,750,000	38,587,500
Current Transfers to Govt. Agencies	0		0	0	0	0	0
4100000 Acquisition of Financial Assets	26,466,850	20,396,350	44,300,000	6,500,000	6,315,000	6,630,750	6,962,288
Capital Expenditure	**0**	**0**	**0**	**40,000,000**	**36,000,000**	**37,800,000**	**39,690,000**
Acquisition of Non-Financial Assets	0	0	0	40,000,000	36,000,000	37,800,000	39,690,000
Capita Grants and Transfer	0	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**322,193,862**	**245,394,970**	**246,229,900**	**250,769,908**	**268,595,782**	**282,025,571**	**296,126,850**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/245**	**FY Budget 2025/2026**	**FY Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1. Economic policy and county planning						
SP1.1: Monitoring and Evaluation						
Current Expenditure	**2,678,400**	**2,675,400**	**4,550,000**	**3,500,000**	**6,277,500**	**6,591,375**
Compensation to Employees						
Use of Goods and Services	2,678,400	2,675,400	4,550,000	3,500,000	6,277,500	6,591,375

Current Transfers to Govt. Agencies						
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**2,678,400**	**2,675,400**	**4,550,000**	**3,500,000**	**6,277,500**	**6,591,375**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P1. Economic policy and county planning						
SP2.1: Economic Development, Planning and Coordination Services						
Current Expenditure	**1,084,900**	**1,084,678**	**4,230,000**	**3,600,000**	**6,241,500**	**6,553,575**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	1,084,900	1,084,678	4,230,000	3,600,000	6,241,500	6,553,575
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**1,084,900**	**1,084,678**	**4,230,000**	**3,600,000**	**6,241,500**	**6,553,575**

Economic Classification	Revised Supplementary 2024/25	Actual 2024/25	Budget 2025/2026	Supplementary Revis 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1. Economic policy and county planning						
SP3.1: County Statistics Services						
Current Expenditure	**2,398,900**	**2,398,900**	**5,700,000**	**4,500,000**	**7,885,000**	**8,279,250**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	2,398,900	2,398,900	5,700,000	4,500,000	7,885,000	8,279,250
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**2,398,900**	**2,398,900**	**5,700,000**	**4,500,000**	**7,885,000**	**8,279,250**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2. Finance Management Services						
SP1.1: Supply Chain Management Services						
Current Expenditure	**11,304,200**	**11,304,200**	**3,850,000**	**3,120,008**	**4,342,500**	**4,559,625**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	11,304,200	11,304,200	3,850,000	3,120,008	4,342,500	4,559,625

Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0

Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**11,304,200**	**11,304,200**	**3,850,000**	**3,120,008**	**4,342,500**	**4,559,625**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2. Finance Management Services						
SP2.1: Audit Services						
Current Expenditure	**3,219,168**	**2,598,636**	**4,550,000**	**3,450,000**	**10,377,500**	**10,896,375**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	3,219,168	2,598,636	4,550,000	3,450,000	5,377,500	5,646,375
Acquisition of Non-Financial Assets	0	0	0	0	5,000,000	5,250,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0

Total Expenditure for SP	**3,219,168**	**2,598,636**	**4,550,000**	**3,450,000**	**10,377,500**	**10,896,375**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2. Finance Management Services						
SP 2.1: Budget Formulation and Coordination						
Current Expenditure	**2,386,040**	**2,386,020**	**4,650,000**	**3,550,000**	**6,982,500**	**7,331,625**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	2,386,040	2,386,020	4,350,000	3,550,000	6,667,500	7,000,875
Acquisition of Non-Financial Assets			300,000		315,000	330,750
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**2,386,040**	**2,386,020**	**4,650,000**	**3,550,000**	**6,982,500**	**7,331,625**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P2. Finance Management Services						
SP2.2: Accounting Services						
Current Expenditure	**3,170,950**	**3,164,130**	**8,750,000**	**6,050,000**	**6,987,500**	**7,336,875**
Compensation to Employees	0	0	0	0	0	0

Use of Goods and Services	3,170,950	3,164,130	8,750,000	6,050,000	6,987,500	7,336,875
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**3,170,950**	**3,164,130**	**8,750,000**	**6,050,000**	**6,987,500**	**7,336,875**
Economic Classification	**Revised Supplementary 2024/25**	**Actual 2024/25**	**Budget 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P3. General Administration, Planning and Support Services						
SP3.1 Human Resource Management Services						
Current Expenditure	**290,951,304**	**219,783,006**	**169,949,900**	**182,999,900**	**183,501,782**	**192,676,872**
Compensation to Employees	203,047,300	157,029,643	76,547,000	76,547,000	90,795,232	95,334,994
Use of Goods and Services	56,817,254	35,357,013	54,402,900	86,952,900	56,706,550	59,541,878
Other expenses	9,619,900	7,000,000	35,000,000	13,000,000	35,000,000	36,750,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Acquisition of Financial Assets	21,466,850	20,396,350	4,000,000	6,500,000	1,000,000	1,050,000
Capital Expenditure	**5,000,000**	**0**	**40,000,000**	**40,000,000**	**36,000,000**	**37,800,000**
Acquisition of Non-Financial Assets	5,000,000	0	40,000,000	40,000,000	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0

Total Expenditure for SP	**295,951,304**	**219,783,006**	**209,949,900**	**222,999,900**	**219,501,782**	**230,476,872**
Grand Total	**322,193,862**	**245,394,970**	**246,229,900**	**250,769,908**	**268,595,782**	**282,025,571**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28
Budget and Economic planning	CECM	**T**	**1**	**1**	**0**	**0**	**0**
	Chief Officer	**S**	**1**	**1**	**0**	**0**	**0**
	Director Budget and economic planning	R	1	1	0	0	0
	Ass Director Budget	P	1	1	0	0	0
	Ass Director Economic Planning	P	1	1	0	0	0
	Finance/Budget Officer II	L	15	10	5	0	0
	Senior economist	L	12	4	3	1	0
	Deputy Director Budget	Q	1	0	1	0	0
	Deputy Director Economic Planning	Q	1	0	1	0	0
	Deputy Director M&E and Statistics	Q	1	0	1	0	0
	Assistant Director Budget	P	1	1	0	0	0
	Assistant Director Economic Planning	P	1	1	0	0	0
	Assistant Director M&E and Statistics	P	1	1	0	0	0
Procurement	Director Supply Chain Management	R	1	0	1	0	0
	Deputy Director Supply Chain Management	Q	1	0	1	0	0
	Assistant Director Supply Chain	P	1	1	0	0	0
	Snr Supply chain Management Officer	N					
	Supply chain Management Officer 1	H	35	10	15	10	0
Accounts	Director Accounting Services	R	1	1	0	0	0
	Deputy Director IFMIS	Q	1	1	0	0	0

	Deputy Director Accounting Services	Q	1	0	1	0	0
	Assistant Director IFMIS	P	1	0	1	0	0
	Assistant Director Accounting Services	P	1	0	1	0	0
	Accountants	J	37	4	25	7	0
	Record Management Assistant Librarian	H	3	1	0	0	0
Internal Audit	Director Internal Audit	R	0	0	1	0	0
	Deputy Director Internal Audit	Q	1	0	1	0	0
	Assistant Director Internal Audit	P	1	1	0	0	0
	Internal Auditors	J	10	3	5	2	0
Finance	Deputy Director Finance	Q	1	0	1	0	0
	Assistant Director Finance	P	1	0	1	0	0
	Cashiers/Clerical Officers	H	12	2	5	2	3
	Drivers	H	5	2	3	0	0
	Support Staff	B	3	1	2	0	0
	Office Administrators	H	6	4	2	0	0
	Total		**156**	**52**	**79**	**22**	**3**

Office of the Governor

Expenditure type	**2023/24**			**2024/25**		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	151,075,700	151,454,823	109,750,762	151,075,700	151,454,823	109,750,762
Development			-			-
Total	**151,075,700**	**151,454,823**	**109,750,762**	**151,075,700**	**151,454,823**	**109,750,762**

Achievements

- Fostered infrastructural development through commissioning county projects
- Provided strategic direction on approaches to improve intergovernmental coordination, included strengthening of existing relationships with Ministries Departments and Agencies.
- Promoted expansion of service delivery for improved service delivery.

Part E: Program Details

Summary of sub-Programme Outcomes, Outputs Performance Indicators and Budget

County Department	Office of the Governor and Deputy Governor						
Budget Program	General Administration, Planning and Support Services						
Outcome:	Efficient and effective service delivery						
Outcome Indicator	Baseline Year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Staff development	50	50	50	50	84,902,814	104,861,673	110,104,757
Continuous assessment of human skills, advertisement, and recruitment of human resource	4	4	4	4	-	-	-
Increased public participation	20	20	20	20	-	-	-
County Department	Office of the Governor and Deputy Governor						
Budget Program	County Government Advisory Services						
Outcome:	Improved welfare of public servants						

Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Staff training and capacity building	50	50	50	50	25,029,125	14,818,500	15,559,425
Staff establishment	4	4	4	4	-	-	-
Service scheme implementation	10	10	10	10	-	-	-

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	**Approved budget FY 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Revised Supplementary FY 2025/26**	**Estimates FY2026/27**	**Projection FY 2027/28**	**Projection FY 2028/29**
County Government Advisory Services	38,308,033	36,034,113	25,029,125	22,149,125	14,818,500	15,559,425	16,337,396
County Leadership and coordination of MDAs	3,597,000	3,526,400	-	-	-	-	-
General Administration, Planning and Support Services	74,126,642	65,154,236	84,902,814.00	92,672,814.00	104,861,673.00	110,104,756.65	115,609,994.48
Grand Total	**116,031,675.00**	**104,714,749.00**	**109,931,939.00**	**114,821,939.00**	**119,680,173.00**	**125,664,181.65**	**131,947,390.73**

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
County Government Advisory Services	Public Sector Advisory Services (Legal & Economic Advisors)	Offer advisories and solutions on public engagement on different issues
County leadership and coordination of MDAS	Coordination of CMAs (Office of County Secretary)	To provide overall policy and leadership direction for County prosperity

General Administration Planning and Support Services	General Administration Planning and Support Services	Improved coordination among county departments

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Economic Classification	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Recurrent Expenditure	**104,729,900**	**104,714,749**	**109,931,939**	**114,821,939**	**149,317,173**	**156,783,032**	**164,622,183**
Compensation to Employees	55,750,075	55,738,424	29,633,739	29,633,739	38,633,739	40,565,426	42,593,697
Use of Goods and Services	48,979,825	48,976,325	80,298,200	85,188,200	110,683,434	116,217,606	122,028,486
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure	**104,729,900**	**104,714,749**	**109,931,939**	**114,821,939**	**149,317,173**	**156,783,032**	**164,622,183**

PUBLIC ADMINISTRATION, INTERGOVERNMENTAL COORDINATION AND DEVOLUTION AFFAIRS

PART A: VISION

A leading sector of excellence in public administration, financing, and planning in Kenya.

PART B: MISSION

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

Part C: Performance Overview and Background on the County Department

The Department of Public Administration, Intergovernmental Coordination and Devolution Affairs is established to support administrative services and support service delivery, through public participation and civic engagements. Additionally, the department is tasked to addition to supporting project oversight, inter-sectoral coordination and support enforcement of regulation and policies developed by the County Government of Tharaka Nithi. The department is also tasked to managing the devolved system of government, strengthening ties between national and county governments, and providing capacity building, through dispute resolution.

Expenditure type	**2023/24**			**2024/25**		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent				**223,676,833**	213,676,833	172,751,395
Development				10,000,000	10,000,000	6,479,495
Total				**223,676,833**	**223,676,833**	**177,751,395**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Programme 1: General administration, planning and support services						
0706043610 SP: Management of County Affairs (Office of Governor)						
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
Current Expenditure	**55,133,242**	**52,118,892**	**109,931,939**	**114,821,939**	**119,680,173**	**125,664,182**
Compensation to Employees	37,052,042	37,052,031	29,633,739	29,633,739	38,633,739	40,565,426
Use of Goods and Services	18,081,200	15,066,861	80,298,200	85,188,200	81,046,434	85,098,756
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**

Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for programme	**55,133,242**	**52,118,892**	**109,931,939**	**114,821,939**	**119,680,173**	**125,664,182**
Programme 2: County Government Advisory Services						
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)						
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
Current Expenditure	12,080,625	11,080,625	0	0	0	0
Compensation to Employees	-	0	0	0	0	0
Use of Goods and Services	12,080,625	11,080,625		-	-	-
Current Transfers to Govt. Agencies	0	-	-	-	-	-
Capital Expenditure	0	0	0	0	0	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for subprogram	**12,080,625**	**11,080,625**	**0**	**0**	**0**	**0**
Programme 2: County Government Advisory Services						
0702033610 SP: Communication and Strategy						
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**

Current Expenditure	**15,221,000**	**13,050,780**	**12,948,500**	**11,068,500**	**14,818,500**	**15,559,425**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	15,221,000	13,050,780	12,948,500	11,068,500	14,818,500	15,559,425
Current Transfers to Govt. Agencies	-		-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for programme	**15,221,000**	**13,050,780**	**12,948,500**	**11,068,500**	**14,818,500**	**15,559,425**
Grand Total					-	-
Programme 3: County Leadership and Coordination of MDAs						
SP 3.1: Public sector advisory services						
Economic Classification	**Budget 2023/2024**	**Actual 2023 /2024**	**Revised supplementary 2023/24**	**Revised supplementary 2024/25**	**Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**3,597,000**	**3,526,400**	**25,029,125**	**22,149,125**	**14,818,500**	**16,337,396**
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	3,597,000	3,526,400	25,029,125	22,149,125	14,818,500	16,337,396
Current Transfers to Govt. Agencies	-		-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-

Total Expenditure for programme	**3,597,000**	**3,526,400**	**25,029,125**	**22,149,125**	**14,818,500**	**16,337,396**
Grand Total					**-**	**-**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2024/25**		**PROJECTIONS FOR STAFF ESTABLISHMENT**		
	Designation	**Job Group**	**Current staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
Office of the Governor	Advisor - Legal Affairs	R	1	1	0	0	0
	Advisor - Economic Affairs	R	1	1	0	0	0
	Director Governor's Press	R	1	1	0	0	0
	Ground and Garden Assistant [3]	E	3	5	0	0	0
	Personal Assistant (County)	M	2	2	0	0	0
	Chief of Staff (County)	S	1	1	0	0	0
	Deputy County Governor	6	1	1	0	0	0
	County Governor	S	1	1	0	0	0
	Member - County Executive Committee	8	7	8	0	0	0
	County Chief Officer	S	15	16	0	0	0

Programme	**Sub-Programme**	**Objectives**

General Administration Planning and Support Services	General Administration Planning and Support Services	Quality leadership; good governance and accountability in the public service;
	Sub County Administration and Field Services	Increased citizen engagement
	Human Resource Management Services	Optimum Productivity
	Tharaka Nithi KDSP Capacity Building	Optimal capacity building, sstrengthened county capacity, resource accountability and service delivery

County Department	Public Administration Intergovernmental Coordination and Devolution Affairs						
County Department	Public Administration Intergovernmental Coordination and Devolution Affairs						
Budget Program	General Administration Planning and Support Services						
Budget Sub Program	General Administration Planning and Support Services						
Outcome:	Quality leadership; good governance and accountability in the public service; productivity and improved welfare of public servants						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Enhance performance management	5	5	6	6	124,654,300	138,727,499	145,663,874
Establish a strong civic education public participation unit	8	8	9	9	-	-	-
County Department	Public Administration Intergovernmental Coordination and Devolution Affairs						

Budget Program	General administration, Planning and Support services						
Budget Sub Program	Sub County Administration and Field Services						
Outcome:	Increased citizen engagement						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Human resource planning and development	5	5	6	7	45,800,000	3,850,000	4,042,500
County Department	Public Administration Intergovernmental Coordination and Devolution Affairs						
Budget Program	General administration, Planning and Support services						
Budget Sub Program	Human Resource Management Services						
Outcome:	Optimum Productivity						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage increase in farm incomes for livestock farmers	13.9%	14.20%	14.6%	15.1%	0	0	0
Percentage reduction of livestock disease incidences	4%	3.9%	3.7%	3.5%	0	0	0
County Department	Public Administration Intergovernmental Coordination and Devolution Affairs						

Budget Program	Kenya Devolution Support Programme						
Budget Sub Program	Kenya Devolution Support Programme						
Outcome:	Strengthened county capacity, resource accountability and service delivery						
Outcome Indicator	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved county performance (disbursement linked indicators)	0	15%	15%	15%	440,074,500	404,346,080	445,791,553

Programme	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Estimates FY 2025/26**	**Revised Supplementary 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**	**Projection 2028/29**
Programme 1: General Administration Planning and Support Services	186,176,833	172,751,395	535.454,300	562,473,579	590,597,257	620,127,120	651,133,476
0702013610 SP 1.1: General Administration Planning and Support Services	181,746,333	169,404,706	124,654,300	122,554,300	165,808,220	174,098,631	182,803,563
0702033610 S.P. 1.2 Sub County Administration and Field Services	3,638,000	2,555,009	13,000,000	12,000,000	16,450,000	17,272,500	18,136,125
0706103610 SP: Human Resource Management Services	792,500	791,680	45,800,000	7,150,000	4,350,000	4,567,500	4,795,875
0713013610 SP: Tharaka Nithi KDSP Capacity Building	0	0	352,000,000	440,074,500	404,346,080	424,563,384	445,791,553
Grand Total	**186,176,833**	**172,751,395**	**535,454,300**	**581,778,800**	**590,954,300**	**620,502,015**	**651,527,116**

Particulars	Revised Supplementary 2024/25	Actual FY 2024/25	Estimates FY 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Current Expenditure	**175,856,833**	**165,951,900**	**175,454,300**	**208,078,800**	**215,704,300**	**226,489,515**	**237,813,991**
Compensation to Employees	131,578,225	131,549,440	57,254,300	57,254,300	102,308,220	107,423,631	112,794,813
Use of Goods and Services	9,278,608	7,659,632	35,700,000	105,824,500	68,396,080	71,815,884	75,406,678
Social Benefits	35,000,000	26,742,828	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500
Current Transfers to Govt. Agencies	0	0	37,500,000	0	0	0	0
Capital Expenditure	**10,320,000**	**6,799,495**	**360,000,000**	**373,700,000**	**375,250,000**	**394,012,500**	**413,713,125**
Acquisition of Non-Financial Assets	10,320,000	6,799,495	360,000,000	373,700,000	375,250,000	394,012,500	413,713,125
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**186,176,833**	**172,751,395**	**535,454,300**	**581,778,800**	**590,954,300**	**620,502,015**	**651,527,116**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised supplementary 2024/25	Actual FY 2024/25	Estimates 2025/26	Revised Supplementary 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
Programme 1: General Administration Planning and Support Services							
0702013610 SP 1.1: General Administration Planning and Support Services							
Current Expenditure	**171,746,333**	**162,925,211**	**123,654,300**	**121,854,300**	**164,808,220**	**173,048,631**	**181,701,063**
Compensation to Employees	131,578,225	131,549,440	57,254,300	57,254,300	102,308,220	107,423,631	112,794,813
Use of Goods and Services	5,168,108	4,632,943	21,400,000	19,600,000	17,500,000	18,375,000	19,293,750
Social Benefits	35,000,000	26,742,828	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500
Current Transfers to Govt. Agencies	-	-	-		0	-	0
Capital Expenditure	**10,000,000**	**6,479,495**	**1,000,000**	**700,000**	**1,000,000**	**1,050,000**	**1,102,500**
Acquisition of Non-Financial Assets	10,000,000	6,479,495	1,000,000	700,000	1,000,000	1,050,000	1,102,500
Capital Grants to Govt. Agencies	0	0				0	
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**181,746,333**	**169,404,706**	**124,654,300**	**122,554,300**	**165,808,220**	**174,098,631**	**182,803,563**
Economic Classification	**Revised supplementary 2024/25**	**Actual FY 2024/25**	**Estimates 2025/26**	**Revised Supplementary 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**	**Projection 2028/29**
0702033610 S.P. 1.2 Sub County Administration and Field Services							
Current Expenditure	**3,638,000**	**2,555,009**	**8,000,000**	**7,000,000**	**6,450,000**	**6,772,500**	**7,111,125**
Compensation to Employees	0					0	
Use of Goods and Services	3,638,000	2,555,009	8,000,000	7,000,000	6,450,000	6,772,500	7,111,125
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**5,000,000**	**5,000,000**	**10,000,000**	**10,500,000**	**11,025,000**

Acquisition of Non-Financial Assets	0	0	5,000,000	5,000,000	10,000,000	10,500,000	11,025,000
Capital Grants to Govt. Agencies	0	0	0			0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**3,638,000**	**2,555,009**	**13,000,000**	**12,000,000**	**16,450,000**	**17,272,500**	**18,136,125**
Economic Classification	**Revised supplementary 2024/25**	**Actual FY 2024/25**	**Estimates 2025/26**	**Revised Supplementary 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**	**Projection 2028/29**
Programme 2: Kenya Devolution Support Programme							
0713013610 SP: Tharaka Nithi KDSP Capacity Building							
Current Expenditure	**0**	**0**	**0**	**73,074,500**	**40,596,080**	**42,625,884**	**44,757,178**
Compensation to Employees	0	0	0	0	0	0	
Use of Goods and Services	0	0	0	73,074,500	40,596,080	42,625,884	44,757,178
Current Transfers to Govt. Agencies	0	0	0	0	0	0	
Capital Expenditure	**0**	**0**	**352,000,000**	**367,000,000**	**363,750,000**	**381,937,500**	**401,034,375**
Acquisition of Non-Financial Assets			352,000,000	367,000,000	363,750,000	381,937,500	401,034,375
Capital Grants to Govt. Agencies						0	
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**0**	**0**	**352,000,000**	**440,074,500**	**404,346,080**	**424,563,384**	**445,791,553**
Programme 1: General Administration Planning and Support Services							
0706103610 SP: Human Resource Management Services							
Economic Classification	**Revised supplementary 2024/25**	**Actual FY 2024/25**	**Estimates 2025/26**	**Revised Supplementary 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**	**Projection 2028/29**

Current Expenditure	**472,500**	**471,680**	**43,800,000**	**6,150,000**	**3,850,000**	**4,042,500**	**4,244,625**
Compensation to Employees	0	0	0	0	0	0	0
Use of Goods and Services	472,500	471,680	6,300,000	6,150,000	3,850,000	4,042,500	4,244,625
Current Transfers to Govt. Agencies	0	0	37,500,000	0	0	0	0
Capital Expenditure	**320,000**	**320,000**	**2,000,000**	**1,000,000**	**500,000**	**525,000**	**551,250**
Acquisition of Non-Financial Assets	320,000	320,000	2,000,000	1,000,000	500,000	525,000	551,250
Capital Grants to Govt. Agencies	0		0	0	0	-	0
Other Development	0	0	0	0	0	-	0
Total Expenditure for programme	**792,500**	**791,680**	**45,800,000**	**7,150,000**	**4,350,000**	**4,567,500**	**4,795,875**
GRAND TOTAL	**186,176,833**	**172,751,395**	**535,454,300**	**581,778,800**	**590,954,300**	**620,502,015**	**651,527,116**

INFRASTRUCTURE

Roads, Infrastructure, Public Works, Housing, ICT and Urban Development

Section 1: Introduction

Part A: Vision

To be the leading provider of efficient and cost-effective infrastructure facilities and services in roads, housing, transport, and public works in Kenya.

Part B: Mission

To provide efficient, affordable, and reliable infrastructure in roads, housing and public works through construction, modernization, rehabilitation, and effective management for sustainable development.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends 2023/24 -2024/25

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	172,346,770	282,600,372	240,353,653	218,485,400	279,368,000	258,751,705
Development	455,605,000	671,875,931	520,301,726	698,756,034	753,926,406	602,317,795
Total	**627,951,770**	**954,476,303**	**760,655,379**	**917,241,434**	**1,033,294,406**	**861,069,500**

Key Achievements based on the planned outputs/services for the year 2024/25.

- Increased number of KM of roads opened and expanded to enhance transport and boost economy as it links the county.
- Continuous upgrading of roads with low volume seal roads in the county such as those tarmacked through low volume seal technology. The roads include, Mitheru - Kaanwa road, Katharaka-Mukui-Mumbuni road, Kambandi-Chera-Ruguti and Karandini – Kithioroni.
- Increased number of kilometres that were graded and gravelled.
- Maintenance of heavy and moving machines to lower cost of road opening and maintenance.
- Improving drainage and garbage collection management
- Construction and improving of other major markets to modern markets e.g., Ndagani among others

- Construction of sanitation facilities especially in the urban centres
- Continued installation of flood lights
- Public awareness and service delivery clinics held

Challenges

- High cost of fuel led to increase in unforeseen expense of expanding the road network and classifying roads, limiting the number of gravelled roads.
- Unforeseen delays in E-GP adoption
- High demand for skilled personnel

Going Forward

The department requires additional funding in this and subsequent financial years to achieve all objectives.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Chuka Municipality Development Programme	Chuka Municipality Administration and management	To have a business conducive and secure environment
General Administration Planning and Support Services	General Administration Services	Provide planning and support services and County Government Capacity Development
Kathwana Municipality Development Programme	Kathwana Urban Area Support	To have a secure, accessible, and conducive environment for doing business
Public Works and Housing Services	Public Works Services	To offer technical services on building and construction field to all sub sectors
Roads Transport	Rural Roads Improvement and Maintenance Services	Boost trade and connectivity
ICT Infrastructure Development	ICT Infrastructure Development	To enhance use of ICT in service delivery
Urban Development and Administration	Urban Administrative Services	To promote the development of Kathwana as a modern vibrant urban centre.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**
Budget Program	**General Administration Planning and Support Services**
Outcome:	**Effective and efficient planning, service delivery and well-equipped staff**

Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
% of staff compensated and trained	60%	100%	100%	100%	51,400,400	185,969,421	195,267,892
County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**						
Budget Program	**Kathwana Municipality Development Programme**						
Outcome:	**To promote the development of Kathwana as a modern vibrant county head quarter.**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage completion on development of modern market and infrastructure	40%	80%	80%	80%	7,700,000	9,500,000	9,975,000
County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**						
Budget Program	**Public Works and Housing Services**						
Outcome:	**Effective and efficient information management and service delivery**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage of public works and housing services inspected	100%	100%	100%	100%	73,231,059	103,410,000	108,580,500
County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**						
Budget Program	**Roads Transport**						
Outcome:	**Enhanced connectivity, communication, and access**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
KMs of county roads expanded maintained and improved/upgraded	480KM	500KM	520KM	570KM	521,410,687	381,800,000	400,890,000
County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**						
Budget Program	**Urban Development and Administration**						
Outcome:	**To have a secure, accessible, and conducive environment for doing business**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage of Urban population with access to improved urban infrastructure and services	80%	80%	85%	90%	99,700,000	269,249,700	282,712,185
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**Chuka Municipality Development Programme**						
Outcome:	**Secure, accessible, conducive working environment, improved livelihood and service delivery.**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage completion on development of	40%	60%	75%	80%	6,735,000	7,500,000	7,875,000

modern market and infrastructure							
County Department	**Roads, Infrastructure, Public Works, Housing, ICT and Urban Development**						
Budget Program	**ICT Infrastructure Development**						
Outcome:	**Improved efficiency, accessibility, and quality of public service delivery through enhanced adoption and utilization of ICT infrastructure.**						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Percentage increase in government services delivered digitally through the enhanced ICT infrastructure.	-	-	100%	100%	-	53,245,600	55,907,880

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	General Administration Planning and Support Services							
Outcome:	Effective and efficient planning, service delivery and well-equipped staff							
Sub Programme	General Administration Services							
Leading delivery Unit	Roads, infrastructure and urban development							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Staff compensation	% of staff compensated	40%	80%	100%	100%	185,969,421	195,267,892	205,031,287
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	Kathwana Municipality Development Programme							
Outcome: Sub Programme	Kathwana Urban Area Support							
Leading delivery Unit	Kathwana Municipality							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Development of modern markets	% completion	40%	80%	90%	100%	9,500,000	9,975,000	10,473,750

and infrastructure								
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	Public Works and Housing Services							
Outcome:	Effective and efficient information management and service delivery							
Sub Programme	Public Works and Services							
Leading delivery Unit	Public Works unit							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Inspect all public works and housing works to ensure quality	% of works inspected	100%	100%	100%	100%	103,410,000	108,580,500	114,009,525
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	Roads Transport							
Outcome:	Enhanced connectivity, communication, and access							
Sub Programme	Rural Roads Improvement and Maintenance Services							
Leading delivery Unit	Department of Roads, Infrastructure and Public Works							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Roads maintained, opened and tarmacked and drainage management	Number of KM of open and maintained feeder roads	580KM	600KM	600KM	650KM	77,000,500	78,000,500	80,000,000
	Km of roads opened, graded, gravelled, and maintained.	300KM	320KM	365KM	400KM	85,198,700	89,008,000	100,000,000
	KM of upgraded earth and gravel roads to bitumen standards	5KM	6KM	7KM	8KM	141,800,000	145,501,000	146,934,000
	Number of culverts built/metres	550	600	800	850	27,000,000	28,500,000	30,500,000

	of culverts built							
Bridges and foot bridges	Number of bridges constructed	5	5	7	8	30,000,000	37,880,000	40,500,000
	Number of footbridges constructed	3	5	7	9	20,800,800	22,000,500	23,000,500
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	Urban Development and Administration							
Outcome:	To have a secure, accessible, and conducive environment for doing business							
Sub Programme	Urban Administrative Services							
Leading delivery Unit	Urban Development unit							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Paved and passable roads	KM of market roads tarmacked	2	2	2	2	80,000,000	82,000,000	90,000,000
	KMs under Murram	20	25	28	35	8,000,000	8,100,000	8,600,000
	Square meters paved	100	200	400	500	14,300,500	15,000,500	16,080,000
Increased convenience of doing business	Number of solar high masts	8	8	8	10	10,000,000	14,000,000	14,600,000
	No. of stage sheds	2	2	3	4	15,000,000	16,000,000	16,500,000
	No. of modern markets developed	1	2	2	4	45,000,000	46,200,000	47,000,000
	Number of receptacles provided	25	30	35	40	22,000,700	24,500,000	25,800,080
	Number of skips provided	-	5	10	12	28,948,500	29,500,000	30,000,000
	Number of ablution blocks constructed	-	8	10	12	46,000,000	47,411,685	48,267,714
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	Chuka Municipality Development Programme							
Outcome:	Secure, accessible, conducive working environment, improved livelihood and service delivery.							
Sub Programme	Chuka Municipality Administration and management							

Leading delivery Unit	Chuka Municipality							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Development of modern markets and infrastructure	% completion	40%	80%	90%	100%	7,500,000	7,875,000	8,268,750
County Department	Roads, Infrastructure, Public Works, Housing, ICT and Urban Development							
Budget Program	ICT Infrastructure Development							
Outcome:	Improved efficiency, accessibility, and quality of public service delivery through enhanced adoption and utilization of ICT infrastructure.							
Sub Programme	ICT Infrastructure Development							
Leading delivery Unit	ICT Unit							
Output of the sub programme	**output indicators**	**Baseline year 2024/25 FY**	**Targets 2026/27**	**Targets 2027/28**	**Targets 2028/29**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
Purchase and installation of ICT software to support efficient service delivery.	% of ICT software systems purchased and operationalized in county departments	-	80%	90%	100%	53,245,600	55,907,880	58,703,274

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
P 1: General Administration Planning and Support Services	**39,580,400**	**36,965,910**	**66,400,400**	**133,644,650**	**185,969,421**	**195,267,892**	**205,031,287**
SP 1.1: General Administration Services	39,580,400	36,965,910	66,400,400	133,644,650	185,969,421	195,267,892	205,031,287
P 2: Kathwana Municipality Development Programme	**9,029,500**	**7,751,540**	**7,700,000**	**7,700,000**	**9,500,000**	**9,975,000**	**10,473,750**
SP 2.1: Kathwana Urban Area Support	9,029,500	7,751,540	7,700,000	7,700,000	9,500,000	9,975,000	10,473,750
P 3: Public Works and Housing Services	**51,419,059**	**22,251,525**	**73,231,059**	**121,200,000**	**103,410,000**	**108,580,500**	**114,009,525**
SP 3.1: Public Works Services	51,419,059	22,251,525	73,231,059	121,200,000	103,410,000	108,580,500	114,009,525
P 4: Roads Transport	**651,620,100**	**532,147,404**	**521,410,687**	**591,205,716**	**381,800,000**	**400,890,000**	**420,934,500**
SP 4.1: Rural Roads Improvement and Maintenance Services	651,620,100	532,147,404	521,410,687	591,205,716	381,800,000	400,890,000	420,934,500
P 5: Urban Development and Administration	**281,645,347**	**261,953,121**	**99,700,000**	**221,766,342**	**269,249,700**	**282,712,185**	**296,847,794**
SP 5.1: Urban Administrative Services	281,645,347	261,953,121	99,700,000	221,766,342	269,249,700	282,712,185	296,847,794
P 6: Chuka Municipality Development Programme	-	-	**6,735,000**	**6,735,000**	**7,500,000**	**7,875,000**	**8,268,750**
SP 6.1: Chuka Municipality	**-**	**-**	6,735,000	6,735,000	7,500,000	7,875,000	8,268,750

Administration and management							
P 7: ICT Infrastructure Development	-	-	-	**10,000,000**	**53,245,600**	**55,907,880**	**58,703,274**
SP 7.1: ICT Infrastructure Development	-	-	-	10,000,000	53,245,600	55,907,880	58,703,274
Grand Total	**1,033,294,406**	**861,069,500**	**775,177,146**	**1,092,251,708**	**1,010,674,721**	**1,061,208,457**	**1,114,268,880**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	**232,547,000**	**218,550,165**	**183,885,400**	**235,906,400**	**328,790,021**	**345,229,522**	**362,490,998**
Compensation to Employees	52,296,400	49,269,731	51,400,400	51,400,400	185,969,421	195,267,892	205,031,287
Use of Goods and Services	180,250,600	169,280,434	132,485,000	184,506,000	142,820,600	149,961,630	157,459,712
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**800,747,406**	**642,519,335**	**591,291,746**	**856,345,308**	**681,884,700**	**715,978,935**	**751,777,882**
Acquisition of Non-Financial Assets	596,802,059	443,210,035	394,481,059	745,549,966	432,220,000	453,831,000	476,522,550
Capital Grants to Govt. Agencies	203,945,347	199,309,300	196,810,687	110,795,342	249,664,700	262,147,935	275,255,332
Other Development	-	-	-	-	-	-	-
Total Expenditure	**1,033,294,406**	**861,069,500**	**775,177,146**	**1,092,251,708**	**1,010,674,721**	**1,061,208,457**	**1,114,268,880**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2028/29

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29
P1: General Administration Planning and Support Services							
SP1.1: General Administration Services							
Current Expenditure	**35,580,400**	**34,931,764**	**51,400,400**	**51,400,400**	**185,969,421**	**195,267,892**	**205,031,287**
Compensation to Employees	35,580,400	34,931,764	51,400,400	51,400,400	185,969,421	195,267,892	205,031,287
Use of Goods and Services	-	-	-	-	-	-	-
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**4,000,000**	**2,034,146**	**15,000,000**	**82,244,250**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	4,000,000	2,034,146	15,000,000	82,244,250	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP1.1	**39,580,400**	**36,965,910**	**66,400,400**	**133,644,650**	**185,969,421**	**195,267,892**	**205,031,287**
P2: Kathwana Municipality Development Programme							
SP2.1: Kathwana Urban Area Support							
Current Expenditure	**9,029,500**	**7,751,540**	**7,700,000**	**7,700,000**	**9,090,000**	**9,544,500**	**10,021,725**
Compensation to Employees	7,716,000	7,122,040	-	-	-	-	-
Use of Goods and Services	1,313,500	629,500	7,700,000	7,700,000	9,090,000	9,544,500	10,021,725
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**0**	**410,000**	**430,500**	**452,025**

Acquisition of Non-Financial Assets	-	-	-	-	410,000	430,500	452,025
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP2.1	**9,029,500**	**7,751,540**	**7,700,000**	**7,700,000**	**9,500,000**	**9,975,000**	**10,473,750**
P3: : Public Works and Housing Services							
SP3.1: Public Works Services							
Current Expenditure	**1,617,000**	**524,500**	**3,750,000**	**3,200,000**	**2,900,000**	**3,045,000**	**3,197,250**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	1,617,000	524,500	3,750,000	3,200,000	2,900,000	3,045,000	3,197,250
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**49,802,059**	**21,727,025**	**69,481,059**	**118,000,000**	**100,510,000**	**105,535,500**	**110,812,275**
Acquisition of Non-Financial Assets	49,802,059	21,727,025	69,481,059	118,000,000	100,510,000	105,535,500	110,812,275
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP3.1	**51,419,059**	**22,251,525**	**73,231,059**	**121,200,000**	**103,410,000**	**108,580,500**	**114,009,525**
P4: Roads Transport							
SP4.1: Rural Roads Improvement and Maintenance Services							
Current Expenditure	**153,620,100**	**148,923,289**	**89,600,000**	**132,900,000**	**80,800,000**	**84,840,000**	**89,082,000**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	153,620,100	148,923,289	89,600,000	132,900,000	80,800,000	84,840,000	89,082,000
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-

Capital Expenditure	**498,000,000**	**383,224,115**	**431,810,687**	**458,305,716**	**301,000,000**	**316,050,000**	**331,852,500**
Acquisition of Non-Financial Assets	498,000,000	383,224,115	270,000,000	458,305,716.00	301,000,000	316,050,000	331,852,500
Capital Grants to Govt. Agencies	-	-	161,810,687	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP4.1	**651,620,100**	**532,147,404**	**521,410,687**	**591,205,716**	**381,800,000**	**400,890,000**	**420,934,500**
P5: Urban Development and Administration							
SP5.1: Urban Administrative Services							
Current Expenditure	**32,700,000**	**26,419,072**	**24,700,000**	**33,971,000**	**19,585,000**	**20,564,250**	**21,592,463**
Compensation to Employees	9,000,000	7,215,927	-	-	-	-	-
Use of Goods and Services	23,700,000	19,203,145	24,700,000	33,971,000	19,585,000	20,564,250	21,592,463
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**248,945,347**	**235,534,049**	**75,000,000**	**187,795,342**	**249,664,700**	**262,147,935**	**275,255,332**
Acquisition of Non-Financial Assets	45,000,000	36,224,749	40,000,000	77,000,000	-	-	-
Capital Grants to Govt. Agencies	203,945,347	199,309,300	35,000,000	110,795,342	249,664,700	262,147,935	275,255,332
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP5.1	**281,645,347**	**261,953,121**	**99,700,000**	**221,766,342**	**269,249,700**	**282,712,185**	**296,847,794**
P6: Chuka Municipality Development Programme							
SP6.1: Chuka Municipality Administration and management							
Current Expenditure	**0**	**0**	**6,735,000**	**6,735,000**	**7,200,000**	**7,560,000**	**7,938,000**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	-	-	6,735,000	6,735,000	7,200,000	7,560,000	7,938,000

Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**0**	**300,000**	**315,000**	**330,750**
Acquisition of Non-Financial Assets	-	-	-	-	300,000	315,000	330,750
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP6.1	**0**	**0**	**6,735,000**	**6,735,000**	**7,500,000**	**7,875,000**	**8,268,750**
P7: ICT Infrastructure Development							
SP7.1: ICT Infrastructure Development							
Current Expenditure	**0**	**0**	**0**	**0**	**23,245,600**	**24,407,880**	**25,628,274**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	-	-	-	-	23,245,600	24,407,880	25,628,274
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**0**	**0**	**0**	**10,000,000**	**30,000,000**	**31,500,000**	**33,075,000**
Acquisition of Non-Financial Assets	-	-	-	10,000,000	30,000,000	31,500,000	33,075,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP7.1	**0**	**0**	**0**	**10,000,000**	**53,245,600**	**55,907,880**	**58,703,274**
Grand Total	**1,033,294,406**	**861,069,500**	**775,177,146**	**1,092,251,708**	**1,010,674,721**	**1,061,208,457**	**1,114,268,880**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26	PROJECTIONS FOR STAFF ESTABLISHMENT			
	POSITION /TITLE	JGROUP	AUTHORIZED	IN POSITION	2026/27	2027/28	2028/29
Roads-Urban Dvpt	Chief Officer	S	1	1	1	1	1
	Director Urban Development	R	1	0	1	1	1
	Deputy Director Urban Development	Q	1	1	1	1	1
	Ass Director Urban Development	P	1	0	0	1	1
	Municipal Managers	Q	2	2	2	2	2
	Town Administrators	P	2	2	2	2	2
	Structural Engineer	N	3	0	0	1	2
	Electrical Engineer	N	3	0	0	1	1
	Environment Officer	K	8	0	1	2	3
	Physical Planner	K	8	0	0	1	2
	Accountant	K	1	1	0	1	1
	Audit Clerk	F	1	1	1	1	1
	Revenue Clerk	C	6	1	1	2	3
	Revenue Clerk	F	6	1	1	2	3
	Revenue Clerk	H	6	1	1	1	2
	Human Resource Officer	K	1	0	0	1	1
	Support Staff	A	30	25	25	27	30
	Support Staff	B	50	40	43	45	48
	Support Staff	C	30	26	30	30	30
	Support Staff	D	30	21	22	25	28
	Support Staff	E	25	20	20	22	25
	Support Staff	F	40	30	33	35	38
	Incinerator Operators	B	10	5	5	7	9
	Driver	E	6	3	3	4	5
	Driver	F	6	5	5	5	5
	Driver	G	6	3	3	4	6
	Driver	H	6	4	4	5	6
	Office Administrator	J	1	0	0	1	1
	Clerical Officer	H	6	0	0	1	2
	Head of Solid Waste Management	K	1	0	1	1	1
	Cleansing Supervisor	G	8	5	5	7	8
TOTAL			**296**	**190**	**211**	**240**	**269**

Public works and Infrastructure	Director Public Works & Infrastructure	R	1	0	0	1	1
	Deputy Director Public Works & Infrastructure	Q	1	0	1	1	1
	Assistant Director Public Works & Infrastructure	P	1	0	0	1	1
	Architects	K	3	1	0	1	1
	ICT/Communication officer	J	2	2	2	2	2
	Superintendent Roads	L	2	1	1	1	2
	GIS Expert	M	1	1	1	1	1
	Works Officer	L	2	0	1	1	1
	Road Inspector	H	7	3	3	3	3
	Structural Engineer	N	3	1	2	2	2
	Electrical Engineer	N	3	1	1	1	2
	Driver	E	10	4	2	2	2
	Driver	F	6	3	3	3	3
	Driver	G	5	0	1	1	1
	Driver	H	8	1	0	1	2
	Office Administrator	J	1	0	0	1	1
	Clerical Officer	H	6	0	1	2	4
	Plant Operators	D	3	1	0	1	2
	Plant Operators	E	5	1	1	2	3
	Plant Operators	H	10	4	4	5	7
	Plant Operators	J	5	1	1	2	3
	Works Officer	L	3	1	1	2	3
	Draughtsman	J	3	1	1	2	3
TOTAL			**91**	**27**	**27**	**39**	**51**
Roads	Director Roads	R	1	0	1	1	1
	Deputy Director Roads	Q	1	1	1	1	1
	Deputy director road marshals	Q	1	1	1	1	1
	Assistant Director Roads	P	1	1	1	1	1
	ICT/Communication officer	H	2	0	0	1	1
	Superintendent Roads	L	2	0	1	1	2
	GIS Expert	M	1	0	0	1	1
	Works Officer	L	2	0	0	1	1
	Road Inspector	H	7	0	1	2	2
	Architects	L	2	0	1	1	2
	Structural Engineer	N	2	0	0	1	1
	Electrical Engineer	N	2	0	0	1	1
	Environment Officer	K	2	0	0	1	1
	Physical Planner	K	1	0	0	0	1
	Accountant	K	1	0	0	1	1

	Audit Clerk	H	1	0	0	0	1
	Driver	E	10	4	4	5	8
	Driver	F	5	2	2	3	4
	Driver	G	3	1	1	2	3
	Driver	H	5	1	1	2	3
	Driver	J	2	0	0	1	1
TOTALS			**54**	**11**	**15**	**27**	**38**
	Director Transport	R	1	1	1	1	1
	Deputy Director Transport	Q	1	0	0	1	1
	Assistant Director Transport	P	1	0	0	1	1
	Office Administrator	K	1	1	1	1	1
Transport	Clerical Officer	G	6	4	1	1	1
	Driver	E	10	6	1	2	3
	Driver	F	8	2	2	2	3
	Driver	G	15	8	1	2	3
	Driver	H	10	7	3	3	4
TOTALS			**53**	**29**	**10**	**14**	**18**
	Director Fire and Freight	R	1	0	1	1	1
	Deputy Director Fire and Freight	Q	1	0	0	0	1
	Assistant Director Fire and Freight	P	1	0	0	1	1
Fire	Principal Fire Fighter	P	1	0	1	1	1
	Chief Fire Fighter	P	1	1	1	1	1
	Fire Fighters	H	20	19	19	19	20
	Fire Technicians	F	5	0	0	2	3
	ICT/Communication officer	J	2	1	1	1	2
	Support Staff	G	2	0	1	1	2
TOTALS			**34**	**21**	**24**	**27**	**32**
	Director of Housing	R	1	0	0	1	1
	Deputy Director of Administration (Housing)	Q	1	1	1	1	1
	Assistant Director of Housing	P	1	0	1	1	1
	Principal Housing Officer	N	1	0	1	1	1
HOUSING	Chief Housing Officer	M	1	0	1	1	1
	Senior Housing Officer	L	2	0	0	1	2
	Housing Officer [1]	K	3	0	0	1	2
	Housing Officer [2]	J	1	0	1	1	1
	Surveyor Assistant [2]	H	3	0	1	1	2
	Senior Secretary [1]	K	1	0	1	1	1
	Clerical Officer	F	2	1	1	2	2
TOTALS			**18**	**2**	**8**	**12**	**15**

LANDS AND PHYSICAL PLANNING

Lands and physical planning

Section 1: Introduction

Part A: Vision

To be a leading, efficient, and inclusive department in sustainable land administration, physical and land use planning and land surveying.

Part B: Mission

To promote secure land tenure, orderly spatial and physical planning and accurate land surveying transparent governance, stakeholder engagement, and innovative solutions that foster socio-economic development.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	57,246,700	56,721,700	49,196,890	51,965,000	81,555,865	70,937,024
Development	123,160,000	123,160,000	123,160,000	50,000,000	44,162,249	34,162,249
Total	**180,406,700**	**179,881,700**	**172,356,890**	**101,965,000**	**125,718,114**	**105,099,273**

Key Achievements based on the planned outputs/services for the year 2024/25.

The Lands, Physical Planning, Urban Development and Housing Sector is mandated to ensure sustainable land management, orderly spatial development, improved urban infrastructure and access to adequate housing within Tharaka Nithi County. During the review period FY 2022/23 to FY 2024/25, the sector implemented key programmes focusing on land administration, physical planning, urban infrastructure development and housing services.

Notable achievements include progress in the preparation and implementation of County Spatial Plans, Integrated Strategic Urban Development Plans (ISUDPs), local physical and land use development plans, mapping and beaconing of public land, development of market infrastructure, and improvement of urban facilities such as bus parks, access roads, street lighting and bodaboda shades. The sector also recorded improved performance in approval of development applications, contributing to orderly urban growth.

Challenges

The sector faced challenges including budget constraints, delayed disbursement of funds, accumulation of pending bills, limited technical capacity and increasing demand for land and urban services. These challenges affected the timely completion of some projects and programmes.

Going Forward

For the MTEF period FY 2025/26 to FY 2027/28, the sector prioritizes completion of ongoing spatial planning initiatives, strengthening land administration systems, expansion of housing development, enhancement of urban infrastructure and addressing pending bills. The proposed resource allocation seeks to balance recurrent and development expenditures while aligning sector priorities with county and national development agendas

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Land Policy and Planning	Physical Planning Services	To have an elaborate county spatial framework
Land Policy and Planning	Land administration & management	Ensure security tenure

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Lands, Physical Planning and Housing						
Budget Program	Land Policy and Planning						
Outcome:	Efficient land use and administration						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
No. of sector plans developed	1	1	1	1	7,900,000	15,405,000	30,039,750
%age of plans approved	80%	95%	95%	95%	4,000,000	7,800,000	7,410,000
No. of sections adjudicated	3	3	3	3	2,700,000	3,000,000	3,300,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Lands, Physical Planning & Housing
Budget Program	Land policy and Planning
Outcome:	Orderly development and Increased Investments
Sub Programme	Physical Planning Services

Leading delivery Unit	Lands & Physical Planning							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Approved County Physical and Land Use Development Plan (CSP).	Number of plans/ % complete/ Number of plans	100%	95%	95%	95%	7,900,000	25,000,000	27,500,000
Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Approved Chuka Sub County ISUDP	100%	95%	95%	95%	4,000,000	5,000,000	5,500,000

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Land Policy and Planning	81,555,865	70,937,024	153,965,450	76,546,200	65,088,466	68,342,889	71,760,034
Grand Total							

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 -2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29	Projection FY 2029/30
Current Expenditure	**37,393,616**	**36,774,775**	**134,068,000**	**58,618,000**	**42,851,878**	**44,994,472**	**47,244,195**	**49,606,405**
Compensation to Employees	32,703,695	32,701,695	38,678,000	38,678,000	-	-	-	-
Use of Goods and Services	4,689,921	4,073,080	14,790,000	15,590,000	14,851,878	15,594,472	16,374,195	17,192,905
Acquisition of Non-Financial Assets			80,600,000	4,350,000	28,000,000	29,400,000	30,870,000	32,413,500
Capital Expenditure	**44,162,249**	**34,162,249**	**19,897,450**	**17,928,200**	**22,236,588**	**23,348,417**	**24,515,838**	**25,741,630**
Acquisition of Non-Financial Assets	34,162,249	34,162,249	2,500,000	3,400,000	3,500,000	3,675,000	3,858,750	4,051,688
Use of Goods and Services			17,397,450	14,528,200	18,736,588	19,673,417	20,657,088	21,689,943
Other Development								

Total Expenditure	**81,555,865**	**70,937,024**	**153,965,450**	**76,546,200**	**65,088,466**	**68,342,889**	**71,760,034**	**75,348,035**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30
P1	**81,555,865**	**70,937,024**	**153,965,450**	**76,546,200**	65,088,466	68,342,889	71,760,034	75,348,035
SP1.1:	**81,555,865**	**70,937,024**	**153,965,450**	**76,546,200**	65,088,466	68,342,889	71,760,034	75,348,035
Current Expenditure	79,103,404	34,162,249	**134,068,000**	**58,618,000**	42,851,878	44,994,472	47,244,195	49,606,405
Compensation to Employees	32,703,695	1,985,461	38,678,000	38,678,000	-	-	-	-
Use of Goods and Services	6,237,460	1,985,461	14,790,000	15,590,000	14,851,878	15,594,472	16,374,195	17,192,905
Acquisition of Non-Financial Assets	40,162,249		80,600,000	4,350,000	28,000,000	29,400,000	30,870,000	32,413,500
Capital Expenditure	44,162,249	34,162,249	**19,897,450**	**17,928,200**	22,236,588	23,348,417	24,515,838	25,741,630
Acquisition of Non-Financial Assets		2,087,619	2,500,000	3,400,000	3,500,000	3,675,000	3,858,750	4,051,688
Use of Goods and Services	2,452,461	32,701,695	17,397,450	14,528,200	18,736,588	19,673,417	20,657,088	21,689,943
Total Expenditure for SP	**81,555,865**	**70,937,024**	**153,965,450**	**76,546,200**	**65,088,466**	**68,342,889**	**71,760,034**	**75,348,035**
Grand Total	**81,555,865**	**70,937,024**	**153,965,450**	**76,546,200**	**65,088,466**	**68,342,889**	**71,760,034**	**75,348,035**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery unit	Position/ title	JG	Authorized	In position	2026/27	2027/28	2028/29
Lands-physical planning	CECM	T	1	1	1	1	1
	Chief Officer	S	1	1	1	1	1
	Accountant	K	1	1	1	1	1
	Human Resource Officer	K	1	1	1	1	1
	Driver	H	2	2	2	2	2
	Director- physical planning	R	1	0	0	1	1
	Deputy director-physical planning	Q	1	0	0	1	1

	Assistant director-physical planning	P	1	1	1	1	1
	Principal Physical Planner	N	3	2	2	3	3
	Senior Physical Planner	L	4	2	2	2	3
	Physical Planner	K	5	1	2	3	3
	Office administrator	J	5	2	2	2	3
	Clerical officer	F	6	1	2	2	3
	Supply chain management	H	1	0	1	1	1
	Drivers	F	2	1	1	1	2
	Support staff	C	5	0	1	1	2
TOTALS			**40**	**17**	**20**	**24**	**29**
LANDS & SURVEY	Director-lands & survey	R	1	0	0	1	1
	Deputy director- lands & survey	Q	1	0	0	1	1
	Assistant director lands	P	1	0	1	1	1
	Assistant director-survey	P	1	0	0	1	1
	Assistant director-GIS	P	1	0	1	1	1
	Surveyors	H	5	3	3	4	5
	Engineers	K	3	0	0	0	1
	Human resource officer	H	1	0	0	0	1
	Accountant	J	1	0	0	0	1
	Office administrator	J	1	0	0	1	1
	Clerical officer	G	6	2	2	2	3
	Supply chain management	H	1	0	0	0	1
	Drivers	F	2	0	0	1	1
	Support staff	C	5	0	1	2	3
	GIS Officer	L	1	0	0	0	1
	Cartographers	K	3	0	1	1	2
TOTALS			**34**	**5**	**9**	**16**	**25**

GENERAL ECONOMIC AND COMMERCIAL AFFAIRS

Revenue and Resource Mobilization

Section 1: Introduction

Part A: Vision:

A vibrant entrepreneurial and commercialized county

Part B: Mission:

To promote, coordinate and implement integrated policies and programmes in Revenue for rapid commercialization.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2023/24			2024/25		
	Original	Revised	Actual	Original	Revised	Actual
Recurrent	115,039,000	115,039,000	115,039,000	116,334,200	99,461,386	99,353,782
Development	10,000,000	10,000,000	10,000,000	10,000,000	0	0
Total	125,039,000	125,039,000	125,039,000	126,334,200	99,461,386	99,353,782

Key Achievements based on the planned outputs/services for the year 2024/25

- Increased own source revenue collection from KShs 417 million to KShs 482 million
- Creation of friendly revenue rates
- Enhanced revenue automation and licensing system
- Enhanced surveillance of cess points

Challenges:

- Tax evasion.
- High cost of living which affect small businesses.

Going Forward:

The county will form conduct civic education and automate all other revenue streams to enhance revenue collect.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Financial management services	Resource mobilization and management	Growth and development of commerce Resources mobilization Industrial and entrepreneurship development
Resource mobilization	Revenue administration	Resources mobilization

Part E: Summary of Programme Outputs and Performance Indicators

County Department: Revenue and Resource Mobilization
Budget Programme: Financial Management Services
Outcome: Increase In Revenue Collected

Outcome Indicator	Baseline Year 2024/25 FY	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26 (KSh M)	Budget 2026/27 (KSh M)	Budget 2027/28 (KSh M)
Amount of Revenue Collected	481,791,096M	598,481,692	628,405,777	659,826,065	6M	8M	10M
% of staff trained on the bookkeeping and automated system	75%	80%	90%	100%	2	2.5	3
County Department: Revenue and Resource Mobilization							
Budget Programme: Resource Mobilization							
Outcome: Increase In Revenue Collected							
Outcome Indicator	**Baseline Year 2024/25 FY**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**	**Budget 2025/26 (KSh M)**	**Budget 2026/27 (KSh M)**	**Budget 2027/28 (KSh M)**
Number of cess point sheds constructed and lightened	0	20	20	25	0	10	10.5
Increase in number of revenue streams	0	1	2	2	1	2	2

Summary of Sub-Programme Outputs, Performance Indicators and Budget

County Department	**Revenue and Resource Mobilization**								
Budget Programme	**Financial Management Services**								
Outcome	**Increase In Revenue Collected**								
Sub-Programme	**Resource Mobilization and Management**								
Leading Delivery Unit	**Revenue and Resource Mobilization Unit**								
Output of the Sub-Programme	**Output Indicators**	**Baseline 2024/25**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**	**Budget 2025/26 (M)**	**Budget 2026/27 (M)**	**Budget 2027/28 (M)**	**Budget 2028/29 (M)**	**Budget 2029/30 (M)**
%Increase in number of streams mapped	Number of streams mapped	0	1	2	2	1	2	2	2	3
%Increase in number of trainings	Number of trainings	5	5	5	5	2	2	2.5	2.5	2.5
%Increase in number of cess points shed constructed and lightened	Number of Cess points shed constructed and lightened	0	20	20	25	0	10	10.5	2	2
County Department	**Revenue and Resource Mobilization**									
Budget Programme	**Revenue Mobilization**									

Outcome		Efficient and Effective Public Service Delivery								
Sub-Programme		Revenue Administration								
Leading Delivery Unit		Revenue and Resource Mobilization								
Output of the Sub-Programme	**Output Indicators**	**Baseline 2024/25**	**Target 2025/26**	**Target 2026/27**	**Target 2027/28**	**Budget 2025/26 (M)**	**Budget 2026/27 (M)**	**Budget 2027/28 (M)**	**Budget 2028/29 (M)**	**Budget 2029/30 (M)**
% Increase in the no. of tools and equipment	No. of tools and equipment purchased	15	50	50	50	2	2	2	2	2

Part F: Summary of Expenditure by Programmes, 2024/2025 – 2028/2029

Programme	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection FY 2028/29
Financial Management Services	5,421,950	5,355,950	16,000,000	14,800,000	16,500,000`	17,325,000	18,191,250
Resource Mobilization	94,039,436	93,997,832	103,330,000	102,310,000	172,794,584	181,434,313	190,506,029
Grand Total	**99,461,386**	**99,353,782**	**119,330,000**	**117,110,000**	**189,294,584**	**198,759,313**	**208,697,279**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 – 2028/2029

Particulars	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection 2028/2029
Current Expenditure	**99,461,386**	**99,353,782**	**119,330,000**	**117,110,000**	**179,294,584**	**188,259,313**	
Compensation to Employees	92,143,936	92,143,932	95,010,000	95,010,000	153,819,384	161,510,353	169,585,871
Use of Goods and Services	7,317,450	7,209,850	22,320,000	20,100,000	22,675,200	23,808,960	24,999,408
Acquisition Of Non-Financial Assets	0	0	2,000,000	2,000,000	2,800,000	2,940,000	3,087,000
Capital Expenditure	**0**	**0**	**0**	**0**	**10,000,000**	**10,500,000**	**11,025,000**
Acquisition of Non-Financial Assets	0	0	0	0	10,000,000	10,500,000	11,025,000

Total Expenditure	**99,461,386**	**99,353,782**	**119,330,000**	**117,110,000**	**189,294,584**	**198,759,313**	**208,697,279**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025 – 2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Budget Projection 2027/2028
P1: Financial Management Services						
SP1.1: Resource Mobilization and Management						
Current Expenditure	**5,421,950**	**5,355,950**	**14,000,000**	**16,800,000**	**16,500,000**	**18,191,250**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	5,421,950	5,355,950	14,000,000	12,800,000	13,700,000	15,104,250
Acquisition Of Non-Financial Assets	0	0	2,000,000	2,000,000	2,800,000	3,087,000
Total Expenditure for SP	**5,421,950**	**5,355,950**	**16,000,000**	**14,800,000**	**16,500,000**	**18,191,250**
P1: Resource Mobilization						
SP1.2: Resource Mobilization and Management						
Current Expenditure	**94,039,436**	**93,997,832**	**103,330,000**	**102,310,000**	**162,794,584**	**179,481,029**
Compensation to Employees	92,143,936	92,143,932	95,010,000	95,010,000	153,819,384	169,585,871
Use of Goods and Services	1,895,500	1,853,900	8,320,000	7,300,000	8,975,200	9,895,158
Capital Expenditure	0	0	0	0	10,0000,000	11,025,000
Acquisition of Non-Financial Assets	0	0	0	0	10,0000,000	11,025,000
Total Expenditure for SP	**94,039,436**	**93,997,832**	**103,330,000**	**102,310,000**	**172,794,585**	**190,506,029**
Grand Total	**99,461,386**	**99,353,782**	**119,330,000**	**117,110,000**	**189,294,584**	**208,697,279**

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Revenue and Resource	Chief officer	S	1	1	1	1	1	1
	Director county revenue	R	1	1	1	1	1	1

Mobilization	Deputy Director County Revenue	Q	1	0	0	1	1	1
	Revenue Officers	H-P	27	14	14	17	20	25
	Revenue Clerks/collectors/support staff	E-K	180	150	150	155	160	170
	Market Masters/Attendants	E-K	25	22	22	22	22	25
	Revenue inspectors	H-P	21	2	2	2	5	5
	Enforcement Commander	H-P	6	1	1	2	2	3
	HR Officer/Assistant	H-P	1	1	1	1	1	1
	Accountant	J-P	2	1	1	2	2	2
	Supply Chain Management Officer/Assistant	H-P	2	2	2	2	2	2
	Office Administrators	G-P	9	5	5	5	7	9
	Drivers/Plant Operators	D-J	12	10	10	10	12	12
	Support staff	A-G	5	4	4	4	4	5
	TOTAL		**293**	**339**	**214**	**225**	**240**	**262**

Trade, Investment Promotion and Cooperative Development.

SECTION 1: INTRODUCTION

The overall function of the sector is stipulated in the Fourth Schedule, Constitution of Kenya, 2010. It relates to trade development and regulation, including markets; trade licenses (excluding regulation of professions); fair trading practices; local tourism; and cooperative societies. The Department of Trade, Investment Promotion and Cooperative Development in the County works closely with local businesses, farmers, and entrepreneurs to help them grow and succeed. It focuses on creating opportunities by attracting investors, supporting small businesses, and strengthening cooperative societies so that communities can improve their livelihoods together. Through training, better access to markets, and supportive policies, the department helps people turn their ideas into sustainable sources of income, contributing to job creation and overall economic well-being across the county.

PART A: VISION

Part A: Vision:

A vibrant entrepreneurial and commercialized county economy in Kenya.

Part B: Mission:

To promote, coordinate and implement integrated policies and programmes in trade and Industry for rapid commercialization of the county economy.

Part C: Performance Overview and Background on the County Department

Sector report summary.

The directorate of Cooperative Development is charged with the mandate of promotion and registration of new cooperative societies, training and enhancing good governance, guiding on legislation, enforcing policy and regulations, providing supervision and audit services. The department of Trade works to create better opportunities for traders, farmers, and small businesses to sell their products and services. It builds and improves markets, organizes trade fairs and exhibitions, and ensures fair business practices through consumer protection and standardization of weighing equipment. By conducting market research and feasibility studies, the department helps local entrepreneurs identify profitable opportunities and connect with wider markets. Additionally, the department empowers youth, women, and small-scale entrepreneurs by providing training, mentorship, and business development support. It also helps micro, small, and medium enterprises (MSMEs) improve their skills, access business information, and form groups or cooperatives that strengthen their bargaining power. Through these initiatives, the department promotes self-employment, innovation, and sustainable livelihoods within the county.

The directorate of Investment promotion seeks to make county an attractive destination for investors by promoting business-friendly policies and developing infrastructure that supports industries and value addition. It encourages agro-processing and manufacturing to help farmers and producers earn more from their products. By establishing industrial parks and aggregation centers, the department aims to create jobs,

Expenditure trends

Expenditure type	**2023/24**			**2024/25**		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	60,831,880	47,616,530	45,162,760	52,831,880	31,375,352	29,516,168
Development	523,000,000	109,949,578	2,399,789	260,000,000	155,191,698	2,744,711
Total	583,831,880	157,566,108	47,562,549	312,831,880	186,567,050	32,260,879

Key Achievements based on the planned outputs/services for the year 2024/25.

a) Trainings and enhancing good governance through the AGMs and SGMs

b) Audit and supervision have been carried in various cooperatives.

c) Registration of new societies and Saccos.

d) Mapping and support of MSMEs

e) Calibration of weighing and measuring tools

Challenges

1. Weak Value Addition and Market Linkages-Many producers have limited access to modern processing technologies and reliable markets. This reduces the competitiveness of local products and limits opportunities for expansion into regional and national markets.
2. Slow Adoption of Technology and Digital Systems-Some businesses and market operators still rely on traditional methods of doing business, making it difficult to fully benefit from digital trade systems, e-commerce, and automated county services.
3. Low Investor Awareness and Competition from Other Counties-The county faces competition from other regions that may already have better infrastructure and stronger industrial bases. In some cases, potential investors may not be fully aware of the business opportunities available in the county.

Going Forward

1. Conducting workshops and trainings for officers
2. Facilitation of officers through motor bikes or motor vehicles for extension services.
3. Strengthening county competitiveness and investment readiness
4. Improving infrastructure for trade and logistics
5. Promoting value chains in agriculture and manufacturing

SECTION 2: PROGRAMME DETAILS

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Cooperative Development and Management	Cooperative Development	Vibrant cooperative movement
Industrial Development and Investment	Consumer protection and fair-trade practices	Prosperous trade

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Trade, Investment Promotion and Corporative Development.						
Budget Program	Cooperative Development and Management						
Outcome:	Vibrant cooperatives						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of operational cooperative societies			138	145		3,464,349	3,637,566
County Department: Trade, Investment Promotion and Corporative Development							
Budget Program	Industrial Development and Investment						
Outcome:	Increase in Trade Returns						
Outcome Indicator (maximum of 3)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increase in MSMEs operating in the county	40	50	60	75	**21,500,000**	48,786,581	51,225,911

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Trade, Investment Promotion and Corporative Development**							
Budget Program	**Cooperative Development and Management**							
	Vibrant Cooperatives							
Sub Programme	**Cooperative Development**							
Leading delivery Unit	**Office of County Director, Cooperatives development**							
Output of the sub programme (maximum of 2)	**Output indicators (maximum 4)**	**Baseline year 2024/25 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Operational cooperatives and in aggregation	No. of new cooperatives registered			10	10	0	1,154,782	1,212,521
Operational cooperatives and in aggregation	No of cooperatives audited			10	10	0	2,309,566	2,425,044

household and public facilities using energy efficient technology	Number of household and public facilities using energy efficient technology	2	5	0	0	15,000,000	0	0
County Department	**Trade, Investment Promotion and Corporative Development**							
Budget Program	**Industrial Development and Investment**							
Outcome:	**Increase in Trade Returns**							
Sub Programme	**Consumer Protection and Fair-Trade Practices**							
Leading delivery Unit	**Directorate, Trade and Investment Promotion**							
Output of the sub programme (maximum of 2)	Output indicators (maximum 4)	Baseline year 2024/25 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Markets Fumigated	Number of Markets Fumigated	0	30	50	70	10,000,000	32,241,250	33,853,313
Supported MSMEs	Number of MSMEs Supported	40	50	60	75	10,000,000	6,545,331	6,872,598
Producer business groups formed	Number of producer business groups formed	8	20	25	30	1,500,000	10,000,000	10,500,000

Part F: Summary of Expenditure by Programmes, 2024/2025-2028/2029

Programme	**Approved budget FY 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Revised Supplementary FY 2025/26**	**Estimates FY2026/27**	**Projection FY 2027/28**	**Projection FY 2028/29**
Cooperative Development and Management	-	-	-	-	3,464,349	3,637,566	3,819,445
Energy Resource Development and Management	34,187,350	30,548,416	54,101,880	46,151,480	0	0	0
Industrial Development and Investment	152,379,700	1,712,463	152,730,000	9,780,000	15,945,331	16,742,598	17,579,727
Grand Total	**186,567,050**	**32,260,879**	**206,831,880**	**55,931,480**	**19,409,680**	**20,380,164**	**21,399,172**

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 -2028/2029

Particulars	Approved budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Revised Supplementary FY 2025/26	Estimates FY2026/27	Projection FY 2027/28	Projection FY 2028/29
Current Expenditure	**81,375,352**	**29,516,168**	**156,831,880**	**47,931,480**	**9,409,680**	**9,880,164**	**10,374,172**
Compensation to Employees	28,584,252	27,945,318	36,101,480	36,101,480	0	0	0
Use of Goods and Services	2,791,100	1,570,850	20,730,400	11,830,000	9,409,680	9,880,164	10,374,172
Current Transfers to Govt. Agencies	50,000,000	0	100,000,000	0	0	0	0
Capital Expenditure	**105,191,698**	**2,744,711**	**50,000,000**	**8,000,000**	**10,000,000**	**10,500,000**	**11,025,000**
Acquisition of Non-Financial Assets	105,191,698	2,744,711	50,000,000	8,000,000	10,000,000	10,500,000	11,025,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**186,567,050**	**32,260,879**	**206,831,880**	**55,931,480**	**19,409,680**	**20,380,164**	**21,399,172**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/2026	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/28
P1: Cooperative Development and Management						
SP2.1: Cooperative Development						
Current Expenditure	**0**	**0**	**0**	**0**	**3,464,349**	**3,637,566**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	0	0	0	0	3,464,349	3,637,566
Current Transfers to Govt. Agencies	0	0	0	0	0	0

Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**0**	**0**	**0**	**0**	**3,464,349**	**3,637,566**
P2: Energy Resource Development and Management						
SP2.1: Energy Resource Development & Management						
Current Expenditure	**28,995,652**	**28,356,718**	**39,101,880**	**38,151,480**	**0**	**0**
Compensation to Employees	28,584,252	27,945,318	36,101,480	36,101,480	0	0
Use of Goods and Services	411,400	411,400	3,000,400	2,050,000	0	0
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**5,191,698**	**2,191,698**	**15,000,000**	**8,000,000**	**0**	**0**
Acquisition of Non-Financial Assets	5,191,698	2,191,698	15,000,000	8,000,000	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**34,187,350**	**30,548,416**	**54,101,880**	**46,151,480**	**0**	**0**
Economic Classification	**Revised Supplementary 2024/25**	**Actual FY 2024/25**	**Budget FY 2025/2026**	**Supplementary Revised FY 2025/26**	**Budget Estimates 2026/27**	**Projection 2027/28**
P3: Industrial Development and Investment						
SP3.1: Industrial Development						
Current Expenditure	**50,675,600**	**455,400**	**106,230,000**	**2,830,000**	**0**	**0**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	675,600	455,400	6,230,000	2,830,000	0	0
Current Transfers to Govt. Agencies	50,000,000	0	100,000,000	0	0	0

Capital Expenditure	**100,000,000**	**553,013**	**25,000,000**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	100,000,000	553,013	25,000,000	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**150,675,600**	**1,008,413**	**131,230,000**	**2,830,000**	**0**	**0**
P3: Industrial Development and Investment						
SP3.2: Consumer Protection & Fair-Trade Practices						
Current Expenditure	**1,704,100**	**704,050**	**11,500,000**	**6,950,000**	**5,945,331**	**6,242,598**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	1,704,100	704,050	11,500,000	6,950,000	5,945,331	6,242,598
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**10000000**	**0**	**10000000**	**10500000**
Acquisition of Non-Financial Assets	0	0	10,000,000	0	10,000,000	10,500,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**1,704,100**	**704,050**	**21,500,000**	**6,950,000**	**15,945,331**	**16,742,598**
Grand Total	**186,567,050**	**32,260,879**	**206,831,880**	**55,931,480**	**19,409,680**	**20,380,164**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2025/26**		**PROJECTIONS FOR STAFF ESTABLISHMENT**		
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**FY 2026/27**	**FY 2027/28**	**FY 2028/29**
Trade and investment	Chief Officer	S	1	1	1		
	Senior Trade Development Officer	L		1			
	Weights and Measures Officer 1	K		1			
	Finance Officer 2	K		1			

	Office Administrator II	J		1			
	Senior Trade Development Officer	L		1			
	Security Guard	B		1			

Energy and Industry.

Section 1: Introduction

Part A: Vision:

A vibrant, industrialized and energy-secure county with a thriving business environment that attracts investment and creates sustainable livelihoods for all citizens.

Part B: Mission:

To promote sustainable industrial development and ensure energy security through innovative policies, quality service delivery, and strategic partnerships.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Key Achievements based on the planned outputs/services for the year 2024/25

The Department has successfully facilitated electricity supply and metering for newly established county facilities, enhancing service delivery and operational efficiency. These include the newly constructed dispensaries, ensuring reliable power during service delivery, Market centres which will support improved trading hours, security, and economic growth and also connection to various administrative facilities across all sub-counties. This has greatly improved access to essential services and empowered community development.

To overcome funding gaps where connection costs exceeded the County's capacity, the Department engaged the Rural Electrification and Renewable Energy Corporation (REREC) to support implementation of high-cost energy projects ensuring continued expansion of energy access for the citizens

To reduce dependence on grid power and improve resilience, the Department successfully coordinated donor funded renewable energy initiatives. Key achievements include:

a) Implementation of a 25 KWP Solar Power System at Marimanti Level IV Hospital, enhancing reliability of power supply for critical health equipment and lowering operational costs.

b) Technical support for additional renewable energy proposals in health, water, and agricultural facilities.

c) Engagement with donors and development partners to expand clean energy adoption countywide. These interventions align with the County's commitment to climate-smart development and sustainable service delivery.

Strengthened Partnerships and Coordination

The Department continues to maintain strong working relationships with:

a) Kenya Power for new connections and maintenance of street lighting.

b) REREC for rural electrification and expansion of power to underserved areas

Challenges

High cost of extending electricity to remote and sparsely populated areas. Limited county-level funding for large-scale renewable energy projects.

Infrastructure vandalism and maintenance challenges.
Climate variability affecting energy reliability, especially in off-grid systems.

Going Forward

Tharaka Nithi County aims to finalize and implement the County Energy Plan, scale up renewable energy projects, expand grid connectivity, and strengthen partnerships to achieve universal energy access.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Energy Resource Development & Management	Energy Resource Development & Management	Distribution of alternative sources of energy
Industrial Development and Investment	Industrial Development	To promote growth of Industries

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Energy and Industry						
Budget Program	Energy Resource Development & Management						
Outcome:	Sustainable and reliable energy supply enhanced						
Outcome Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of households and public facilities connected to National Power grid.	100	200	250	300	46,151,480	19,720,100	20,706,105
County Department	Trade, Investment Promotion, Industry and energy						
Budget Program	Industrial Development and Investment						
Outcome:	Industrial Park established.						
Outcome Indicator	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
% utilization of industrial space	0	0	10	20	2,830,000	254,800,000	267,540,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Energy and Industry							
Budget Program	Energy Resource Development & Management							
Outcome:	Reduced reliance on wood fuel and kerosene.							
Sub Programme	Energy Resource Development & Management							
Leading delivery Unit	Directorate, Energy							
Output of the sub programme	output indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
households and public facilities connected to National Power grid	Number of households and public facilities connected	100	200	250	300	28,151,480	15,000,000	15,750,000

	to National Power grid							
household and public facilities using energy efficient technology	Number of household and public facilities using energy efficient technology	0	1000	1500	2000	18,000,000	4,720,100	4,956,105
County Department	Energy and Industry							
Budget Program	Industrial Development and Investment							
Outcome:	Increase in Industrial Development							
Sub Programme	Industrial Development							
Leading delivery Unit	Directorate, Industry							
Output of the sub programme	output indicators	Baseline 2024/25	Target 2025/26	Target 2026/27	Target 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Industrial Park established	Number of Industrial Park established	0	1	1	1	131,230,000	254,800,000	267,540,000

Part F: Summary of Expenditure by Programmes, 2024/2025 – 2028/2029

Programme	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection 2028/2029
Energy Resource Development and Management	34,187,350	30,548,416	54,101,880	46,151,480	19,720,100	20,706,105	21,741,410
Industrial Development and Investment	150,675,600	1,008,413	131,230,000	2,830,000	254,800,000	267,540,000	280,917,000
Grand Total	184,862,950	31,556,829	185,331,880	48,981,480	274,520,100	288,246,105	302,658,410

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26 – 2028/2029

Particulars	Approved Budget FY 2024/25	Actual FY 2024/25	Budget FY 2025/26	Revised Supplementary FY 2025/26	Estimates FY 2026/27	Projection FY 2027/28	Projection 2028/2029
Current Expenditure							
Compensation to Employees	28,584,252	27,945,318	36,101,480	36,101,480	0	0	0
Use of Goods and Services	1,087,000	866,800	9,230,400	4,880,000	9,520,100	9,996,105	10,495,910

Acquisition Of Non-Financial Assets	0	0	0	0	0	0	
Capital Expenditure							
Acquisition of Non-Financial Assets	105,191,698	2,744,711	40,000,000	8,000,000	15,000,000	15,750,000	16,537,500
Capital Grants to Govt. Agencies	50,000,000	0	100,000,000	0	250,000,000	262,500,000	275,625,000
Other Development	0	0	0	0	0	0	0
Total Expenditure	**184,862,950**	**31,556,829**	**185,331,880**	**48,981,480**	**274,520,100**	**288,246,105**	**302,658,410**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025 – 2027/28

Economic Classification	Revised Supplementary 2024/25	Actual FY 2024/25	Budget FY 2025/26	Supplementary Revised FY 2025/26	Budget Estimates 2026/27	Projection 2027/2028
P1: Energy Resource Development and Management						
SP1.1: Energy Resource Development and Management						
Current Expenditure						
Compensation to Employees	28,584,252	27,945,318	36,101,480	0	0	0
Use of Goods and Services	411,400	411,400	3,000,400	2,050,000	4,720,100	4,956,105
Capital Expenditure						
Acquisition of Non-Financial Assets	5,191,698	2,191,698	15,000,000	8,000,000	15,000,000	15,750,000
Capital Grants to Govt. Agencies	0	0	0	0		
Total Expenditure for SP	**34,187,350**	**30,548,416**	**54,101,880**	**46,151,480**	**19,720,100**	**20,706,105**
P2: Industrial Development and Investment						
SP2.1: Industrial Development						
Current Expenditure						
Compensation to Employees	0	0	0	0	0	
Use of Goods and Services	675,600	455,400	6,230,000	2,830,000	4,800,000	5,040,000
Acquisition of Non-Financial Assets	0	0	0	0	0	
Capital Expenditure						
Acquisition of Non-Financial Assets	100,000,000	553,013	25,000,000	0	0	0

Capital Grants to Govt. Agencies	50,000,000	0	100,000,000	0	250,000,000	262,500,000
Total Expenditure for SP	**150,675,600**	**1,008,413**	**131,230,000**	**2,830,000**	**254,800,000**	**267,540,000**
Grand Total	**184,862,950**	**31,556,829**	**185,331,880**	**48,981,480**	**274,520,100**	**288,246,105**

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

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2025/26		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2026/27	FY 2027/28	FY 2028/29
	Chief officer	S	1	1			
	Director	R	1	0			
	Deputy Director	Q	1	1			
	Ass Director	P	1	0			
	Finance/Budget Officer II	L	1	0			
	Industry development officer	L	1	0			
	driver	J	1	1			
	Clerk	J	1	1			