

KITUI COUNTY BUDGET FY 2026/27

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			VOTE 3711: OFFICE OF THE GOVERNOR	
	#1		Public Service Management & General Administration	
			0701003710 P1 General Administration, Planning, Support Services	
			0701013710 SP 1.1 General Administration, Human Resources, Protocol, Monitoring and Research and Support Services	
		2110100	Basic Salaries - Permanent Employees	562,723,167
		2110101	Basic Salaries - Civil Service	562,723,167
		2110200	Basic Wages- Temporary Employees	580,000
		2110202	Basic Wages- Temporary Employees	580,000
		2210100	Utilities Supplies and Services	2,330,000
		2210101	Electricity	1,550,000
		2210102	Water and sewerage charges	780,000
		2210200	Communication, Supplies and Services	300,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000
		2210202	Internet Connections	100,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,670,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,120,000
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	550,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	500,000
		2210400	Foreign Travel and Subsistence Allowance	1,840,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	780,000
		2210402	Accommodation - Foreign Travel	570,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	490,000
		2210500	Printing , Advertising and Information Supplies and Services	2,270,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	420,000
		2210504	Advertising, Awareness and Publicity Campaigns	1,620,000
		2210599	Printing, advertising-other (adverts,reports)	230,000
		2210700	Training Expense (including capacity building)	2,286,000
		2210701	Travel Allowance	545,000
		2210702	Remuneration of Instructors and Contract Based Training Services	200,000
		2210704	Hire of Training Facilities and Equipment	200,000
		2210710	Accommodation Allowance	785,000
		2210715	Kenya School of Government	280,000
		2210799	Training Expenses - Other (Bud	276,000
		2210800	Hospitality Supplies and Services	4,940,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	1,580,000
		2210802	Boards, Committees, Conferences and Seminars	1,200,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210899	Hospitality Supplies –Others (Governor’s Residence Reception)	2,160,000
		2210900	Insurance Costs	380,000,000
		2210904	Motor Vehicle insurance	40,000,000
		2210910	Medical Insurance (Group Cover Insurance)	310,000,000
		2210999	Insurance Costs - Other (WIBA)	30,000,000
		2211100	Office and General Supplies and Services	2,914,200
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,250,000
		2211102	Supplies and Accessories for Computers and Printers	1,200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	464,200
		2211200	Fuel Oil and Lubricants	2,560,000
		2211201	Refined Fuels and Lubricants for Transport- facilitate GVN movement	2,560,000
		2211300	Other Operating Expenses	56,121,355
		2211305	Pending Bills- Contracted Guards (Delta Guards)	2,000,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	190,000
		2211310	Contracted Professional Services	280,000
		2211320	Temporary Committee Expenses	200,000
		2211399	Other Operating Expenses-Other	53,451,355
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,160,000
		2220101	Maintenance Expenses - Motor Vehicles	1,560,000
		2220102	Maintenance of Office Furniture and Equipment	200,000
		2220105	Routine Maintenance - Vehicles	400,000
		3111000	Purchase of Office Furniture and General Equipment	480,000
		3111001	Purchase of Office Furniture and Fittings	200,000
		3111002	Purchase of Computers, Printers and other IT Equipment	280,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	22,500,000
		3111401	Pre-feasibility, Feasibility and Appraisal Studies (CLIDP Administrative budget)	22,500,000
			Sub-Total	1,046,674,722
			DEVELOPMENT	
		3110200	Construction of Buildings	27,000,000
		3110202	Non-Residential Buildings-Refurbishment of the Governor's Administration Block (Paint, Starecase & floor repairs)	7,000,000
		3110202	Non-Residential Buildings- Completion of two office blocks	20,000,000
		3110500	Construction and Civil works	872,500,000
		3110504	Other Infrastructure and Civil Works-CLIDP (72% Infrastructure)	540,000,000
		3110504	Other Infrastructure and Civil Works-CLIDP (25% Infrastructure)	187,500,000
		3110599	Other Infrastructure and Civil Works - CLIDP - Historical CLIDP Pending Bills cleared by the Pending Bills Committee and Pending Bills from FY 2024/2025	145,000,000
			Sub-Total Development	899,500,000
			Total SP	1,946,174,722

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		1	0702003710 P2: Enforcement Function	
			0702013710 SP 2.1 General Administration - Enforcement Unit	
		2210100	Utilities Supplies and Services	600,000
		2210101	Electricity	300,000
		2210102	Water and sewerage charges	300,000
		2210200	Communication, Supplies and Services	220,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000
		2210202	Internet Connections	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,250,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000
		2210302	Accommodation - Domestic Travel	700,000
		2210303	Daily Subsistence Allowance	750,000
		2210500	Printing, Advertising and Information Supplies and Services	200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210700	Training Expense (including capacity building)	1,920,000
		2210701	Travel Allowance	550,000
		2210702	Remuneration of Instructors and Contract based Training Services	500,000
		2210704	Hire of Training Facilities and Equipment	150,000
		2210710	Accommodation Allowance	270,000
		2210715	Kenya School of Government	200,000
		2210799	Training Expenses-Other (Enforcement Unit)	250,000
		2210800	Hospitality Supplies and Services	3,000,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000
		2210802	Boards, Committees, Conferences and Seminars	1,500,000
		2211100	Office and General Supplies and Services	1,580,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000
		2211102	Supplies and Accessories for Computers and Printers	300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	580,000
		2211000	Specialised Materials and Supplies	2,300,000
		2211016	Purchase of Uniforms and Clothing	1,800,000
		2211031	Specialised Materials - Other (Enforcement barrets, touch)	500,000
		2211200	Fuel Oil and Lubricants	500,000
		2211201	Refined Fuels and Lubricants for Transport	500,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	800,000
		2220101	Maintenance expenses -Motor vehicle	300,000
		2220102	Maintenance of Office Furniture and Equipment	200,000
		2220105	Routine maintenance- Tyres & Tubes	300,000
		2220200	Routine Maintenance-Other Assets	300,000
		2220205	Maintenance of Buildings and Stations - Non-Residential	300,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111000	Purchase of Office Furniture and General Equipment	1,100,000
		3111001	Purchase of Office Furniture and Fittings	600,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000
			Total Current	14,770,000
			Total SP	14,770,000
		0703003710	P3: Human Resource Management Unit	
	01	0703013710	SP 3.1 Human Resource Management Unit	
		2210100	Utilities Supplies and Services	1,000,000
		2210101	Electricity	800,000
		2210102	Water and sewerage charges	200,000
		2210200	Communication, Supplies and Services	220,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000
		2210202	Internet Connections	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,000,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000
		2210302	Accommodation - Domestic Travel	700,000
		2210303	Daily Subsistence Allowance	500,000
		2210700	Training Expense (including capacity building)	1,800,000
		2210701	Travel Allowance	100,000
		2210702	Remuneration of Instructors and Contract based Training Services	500,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	100,000
		2210715	Kenya School of Government	500,000
		2210799	Training Expenses-Other	500,000
		2210800	Hospitality Supplies and Services	3,200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000
		2210802	Boards, Committees, Conferences and Seminars	1,400,000
		2211100	Office and General Supplies and Services	3,200,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000
		2211102	Supplies and Accessories for Computers and Printers	800,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	900,000
		2211200	Fuel Oil and Lubricants	1,500,000
		2211201	Refined Fuels and Lubricants for Transport	1,500,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,200,000
		2220101	Maintenance expenses -Motor vehicle	600,000
		2220105	Routine maintenance- Tyres & Tubes	600,000
		2220200	Routine Maintenance-Other Assets	800,000
		2220205	Maintenance of Buildings and Stations - Non-Residential	800,000
		3111000	Purchase of Office Furniture and General Equipment	2,300,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111001	Purchase of Office Furniture and Fittings	800,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000
			Total Recurrent	17,220,000
			Total SP	17,220,000
			0705003710 P4: Records Management	
	01		0705013710 SP 4.1 Records Management	
		2210100	Utilities Supplies and Services	1,000,000
		2210101	Electricity	800,000
		2210102	Water and sewerage charges	200,000
		2210200	Communication, Supplies and Services	220,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000
		2210202	Internet Connections	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	500,000
		2210500	Printing , Advertising and Information Supplies and Services	200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210700	Training Expense (including capacity building)	800,000
		2210701	Travel Allowance	100,000
		2210702	Remuneration of Instructors and Contract based Training Services	100,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	100,000
		2210715	Kenya School of Government	200,000
		2210799	Training Expenses-Other	200,000
		2210800	Hospitality Supplies and Services	2,700,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000
		2210802	Boards, Committees, Conferences and Seminars	1,500,000
		2211100	Office and General Supplies and Services	2,000,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	750,000
		2211102	Supplies and Accessories for Computers and Printers	750,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000
		2211200	Fuel Oil and Lubricants	1,800,000
		2211201	Refined Fuels and Lubricants for Transport	1,800,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,200,000
		2220101	Maintenance expenses -Motor vehicle	600,000
		2220105	Routine maintenance- Tyres & Tubes	600,000
		2220200	Routine Maintenance-Other Assets	500,000
		2220205	Maintenance of Buildings and Stations - Non-Residential	500,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111000	Purchase of Office Furniture and General Equipment	960,000
		3111001	Purchase of Office Furniture and Fittings	400,000
		3111002	Purchase of Computers, Printers and other IT Equipment	560,000
			Total Recurrent	12,880,000
			Total SP	12,880,000
			0706003710 P6: Policy Development, Monitoring and Compliance	
	01		0706013710 SP 6.1 Policy Development and Coordination and Monitoring functions	
		2210200	Communication, Supplies and Services	150,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000
		2210202	Internet Connections	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,300,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,300,000
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	500,000
		2210500	Printing , Advertising and Information Supplies and Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000
		2210700	Training Expense (including capacity building)	1,420,000
		2210701	Travel Allowance	300,000
		2210702	Remuneration of Instructors and Contract based Training Services	300,000
		2210704	Hire of Training Facilities and Equipment	200,000
		2210710	Accommodation Allowance	200,000
		2210715	Kenya School of Government	300,000
		2210799	Training Expenses-Other	120,000
		2210800	Hospitality Supplies and Services	3,500,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,700,000
		2210802	Boards, Committees, Conferences and Seminars	1,800,000
		2211100	Office and General Supplies and Services	1,100,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000
		2211102	Supplies and Accessories for Computers and Printers	500,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000
		2211200	Fuel Oil and Lubricants	1,830,000
		2211201	Refined Fuels and Lubricants for Transport	1,830,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	700,000
		2220101	Maintenance expenses -Motor vehicle	100,000
		2220102	Maintenance of Office Furniture and Equipment	500,000
		2220105	Routine maintenance- Tyres & Tubes	100,000
		3111000	Purchase of Office Furniture and General Equipment	2,500,000
		3111111	Purchase of ICT networking and Communications Equipment (Asset Tagging and Asset Information Management System)	2,500,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Recurrent	13,600,000
			Total SP	13,600,000
			Total Recurrent Budget-PSMGA	1,105,144,722
			Total Development Budget-PSMGA	899,500,000
			Total Public Service Management and General Administration Department	2,004,644,722
			0707003710 P7: Head of Public Service Administration (Office of the County Secretary)	
			0707013710 SP 7.1 General Administration - County Secretary	
		2210200	Communication, Supplies and Services	360,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	260,000
		2210202	Internet Connections	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,616,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000
		2210302	Accommodation - Domestic Travel	606,000
		2210303	Daily Subsistence Allowance	1,210,000
		2210400	Foreign Travel and Subsistence Allowance	740,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	280,000
		2210402	Accommodation - Foreign Travel	370,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	90,000
		2210500	Printing , Advertising and Information Supplies and Services	1,350,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000
		2210599	Printing, advertising-other (adverts,reports)	650,000
		2210700	Training Expense (including capacity building)	1,524,000
		2210701	Travel Allowance	300,000
		2210702	Remuneration of Instructors and Contract based Training Services	200,000
		2210704	Hire of Training Facilities and Equipment	300,000
		2210710	Accommodation Allowance	200,000
		2210715	Kenya School of Government	424,000
		2210799	Training Expenses-Other	100,000
		2210800	Hospitality Supplies and Services	1,138,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	838,500
		2210802	Boards, Committees, Conferences and Seminars	300,000
		2211000	Specialised Materials and Supplies	2,300,000
		2211016	Purchase of Uniforms and Clothing	2,300,000
		2211100	Office and General Supplies and Services	3,151,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,831,500
		2211102	Supplies and Accessories for Computers and Printers	740,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	580,000
		2211200	Fuel Oil and Lubricants	1,406,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211201	Fuel Oil and Lubricants	1,406,000
		2211300	Other Operating Expenses	650,000
		2211399	Other Operating Expenses-Other	650,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,464,000
		2220101	Maintenance expenses -Motor vehicle and cycles	1,464,000
		2220200	Routine maintenance- Other Assets	1,000,000
		2220202	Maintenance of Office Furniture and Equipment; carpet cleaning	1,000,000
		3110700	Purchase of Vehicles and Other Transport Equipment	20,000,000
		3110701	Purchase of Motor Vehicles	20,000,000
		3111000	Purchase of Office Furniture and General Equipment	1,500,000
		3111001	Purchase of Office Furniture and Fittings	1,000,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000
			Total Recurrent	39,200,000
			Total SP	39,200,000
			0709003710 P8: Cabinet Affairs	
			0709013710 SP 8.1 Cabinet Affairs	
		2210200	Communication, Supplies and Services	1,100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	700,000
		2210202	Internet Connections	400,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,248,899
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000
		2210302	Accommodation - Domestic Travel	148,899
		2210303	Daily Subsistence Allowance	1,300,000
		2210500	Printing , Advertising and Information Supplies and Services	1,650,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	400,000
		2210504	Advertising, Awareness and Publicity Campaigns	800,000
		2210599	Printing, advertising-other (adverts,reports)	450,000
		2210700	Training Expense (including capacity building)	1,986,000
		2210701	Travel Allowance	1,580,000
		2210704	Hire of Training Facilities and Equipment	116,000
		2210710	Accommodation Allowance	290,000
		2210800	Hospitality Supplies and Services	3,450,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)- To cater for cabinets sessions	3,450,000
		2211100	Office and General Supplies and Services	4,100,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000
		2211102	Supplies and Accessories for Computers and Printers	1,300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	1,300,000
		2211200	Fuel Oil and Lubricants	1,600,000
		2211201	Fuel Oil and Lubricants	1,600,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211300	Other Operating Expenses	1,500,000
		2211399	Other Operating Expenses-Other	1,500,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000
		2220101	Maintenance expenses -Motor vehicle and cycles	1,500,000
		2220200	Routine maintenance- Other Assets	1,000,000
		2220202	Maintenance of Office Furniture and Equipment; carpet cleaning	1,000,000
		3111000	Purchase of Office Furniture and General Equipment	8,365,101
		3111001	Purchase of Office Furniture and Fittings	500,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000
		3111111	Purchase of ICT networking and Communications Equipment [(Tablets (iPads) and Cabinet Document Management System - paperless Cabinet system)]	7,365,101
			Total Recurrent	29,500,000
			Total SP	29,500,000
			Total Office of the County Secretary	68,700,000
			Total Recurrent Budget-PSMGA and CS	1,173,844,722
			Total Development Budget-PSMGA and CS	899,500,000
			Total PSMGA Department and CS Office	2,073,344,722
			Governor's Service Unit and Public Communication	
			Governor's Service Unit and Public Communication	
			Public Communication and Protocol	
		2210100	Utilities Supplies and Services	126,000
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	68,000
		2210200	Communication, Supplies and Services	458,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	320,000
		2210202	Internet Connections	58,000
		2210203	Courier and Postal Services	80,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,160,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,000
		2210302	Accommodation - Domestic Travel	320,000
		2210303	Daily Subsistence Allowance	340,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	60,000
		2210400	Foreign Travel and Subsistence Allowance	316,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210402	Accommodation - Foreign Travel	120,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	80,000
		2210500	Printing , Advertising and Information Supplies and Services	3,460,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	380,000
		2210504	Advertising, Awareness and Publicity Campaigns	980,000
		2210505	Trade shows and Exhibitions	580,000
		2210599	Printing, advertising-other (adverts,reports)	1,520,000
		2210700	Training Expense (including capacity building)	970,000
		2210701	Travel Allowance	320,000
		2210702	Remuneration of Instructors and Contract Based Training Services	116,000
		2210704	Hire of Training Facilities and Equipment	44,000
		2210710	Accommodation Allowance	280,000
		2210715	Kenya School of Government	130,000
		2210799	Training Expenses - Other (Bud	80,000
		2210800	Hospitality Supplies and Services	580,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	380,000
		2210802	Boards, Committees, Conferences and Seminars	200,000
		2211100	Office and General Supplies and Services	1,416,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	380,000
		2211102	Supplies and Accessories for Computers and Printers	116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000
		2211016	Purchase of Uniforms	840,000
		2211200	Fuel Oil and Lubricants	920,000
		2211201	Refined Fuels and Lubricants	920,000
		2211300	Other Operating Expenses	1,280,000
		2211320	Temporary Committee Expenses	160,000
		2211399	Other Operating Expenses-Other	1,120,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	750,000
		2220101	Maintenance Expenses - Motor Vehicles	390,000
		2220105	Routine Maintenance - Vehicles	360,000
		3110900	Purchase of Household Furniture and Institutional Equipment	89,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	89,000
		3111000	Purchase of Office Furniture and General Equipment	1,640,000
		3111001	Purchase of Office Furniture and Fittings	720,000
		3111002	Purchase of Computers, Printers and other IT Equipment	920,000
			Sub-Total	13,165,000
			Public Relations and Customer Care	
			Public Relations and Customer Care	
		2210100	Utilities Supplies and Services	138,000
		2210101	Electricity	80,000
		2210102	Water and sewerage charges	58,000
		2210200	Communication, Supplies and Services	318,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	180,000
		2210202	Internet Connections	58,000
		2210203	Courier and Postal Services	80,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	600,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	120,000
		2210302	Accommodation - Domestic Travel	220,000
		2210303	Daily Subsistence Allowance	180,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	80,000
		2210400	Foreign Travel and Subsistence Allowance	360,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210402	Accommodation - Foreign Travel	186,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing , Advertising and Information Supplies and Services	1,160,900
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,000
		2210504	Advertising, Awareness and Publicity Campaigns	120,000
		2210505	Trade shows and Exhibitions	620,000
		2210599	Printing, advertising-other (adverts,reports)	240,900
		2210700	Training Expense (including capacity building)	948,200
		2210701	Travel Allowance	329,000
		2210702	Remuneration of Instructors and Contract Based Training Services	86,000
		2210704	Hire of Training Facilities and Equipment	60,000
		2210710	Accommodation Allowance	230,000
		2210715	Kenya School of Government	188,000
		2210799	Training Expenses - Other (Bud	55,200
		2210800	Hospitality Supplies and Services	838,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	380,000
		2210802	Boards, Committees, Conferences and Seminars	458,000
		2211100	Office and General Supplies and Services	878,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	116,000
		2211102	Supplies and Accessories for Computers and Printers	116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	106,000
		2211016	Purchase of Uniforms	540,000
		2211200	Fuel Oil and Lubricants	840,000
		2211201	Refined Fuels and Lubricants for Transport	840,000
		2211300	Other Operating Expenses	860,000
		2211320	Temporary Committee Expenses	420,000
		2211399	Other Operating Expenses-Other	440,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	400,000
		2220101	Maintenance Expenses - Motor Vehicles	280,000
		2220105	Routine Maintenance - Vehicles	120,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110900	Purchase of Household Furniture and Institutional Equipment	80,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	80,000
		3111000	Purchase of Office Furniture and General Equipment	1,428,000
		3111001	Purchase of Office Furniture and Fittings	516,000
		3111002	Purchase of Computers, Printers and other IT Equipment	912,000
			Sub-Total	8,849,100
			SEKEB and Intergovernmental Relations	
			SEKEB and Intergovernmental Relations	
		2210100	Utilities Supplies and Services	116,000
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	58,000
		2210200	Communication, Supplies and Services	460,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	280,000
		2210202	Internet Connections	80,000
		2210203	Courier and Postal Services	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	448,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000
		2210302	Accommodation - Domestic Travel	100,000
		2210303	Daily Subsistence Allowance	132,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	116,000
		2210400	Foreign Travel and Subsistence Allowance	290,500
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210402	Accommodation - Foreign Travel	116,500
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing , Advertising and Information Supplies and Services	1,320,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	230,000
		2210504	Advertising, Awareness and Publicity Campaigns	480,000
		2210505	Trade shows and Exhibitions	430,000
		2210599	Printing, advertising-other (adverts,reports)	180,000
		2210700	Training Expense (including capacity building)	660,200
		2210701	Travel Allowance	230,000
		2210702	Remuneration of Instructors and Contract Based Training Services	79,000
		2210704	Hire of Training Facilities and Equipment	60,000
		2210710	Accommodation Allowance	120,000
		2210715	Kenya School of Government	116,000
		2210799	Training Expenses - Other (Bud	55,200
		2210800	Hospitality Supplies and Services	1,060,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	840,000
		2210802	Boards, Committees, Conferences and Seminars	220,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211100	Office and General Supplies and Services	718,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	116,000
		2211102	Supplies and Accessories for Computers and Printers	116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	106,000
		2211016	Purchase of Uniforms	380,000
		2211200	Fuel Oil and Lubricants	720,000
		2211201	Refined Fuels and Lubricants	720,000
		2211300	Other Operating Expenses	46,505,660
		2211320	Temporary Committee Expenses	360,000
		2211399	Annual South Eastern Kenya Economic Block (SEKEB) stakeholders Forumn Facilitation	16,145,660
		2211399	Subscriptions to Council of Governors (Once per Year)	2,500,000
		2211399	Liaison committee meetings between the Governor and Members of the County Assembly, Development Partners, and community representatives (minimum of two forums)	18,500,000
		2211399	Executive retreat meetings involving the Governor, CECMs, Chief Officers, and Directors (minimum of two retreats)	9,000,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000
		2220101	Maintenance Expenses - Motor Vehicles	270,000
		2220105	Routine Maintenance - Vehicles	230,000
		3110900	Purchase of Household Furniture and Institutional Equipment	35,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	35,000
		3111000	Purchase of Office Furniture and General Equipment	960,000
		3111001	Purchase of Office Furniture and Fittings	280,000
		3111002	Purchase of Computers, Printers and other IT Equipment	680,000
			Sub-Total	53,793,360
			0707003710 P4: Monitoring and Evaluation	
			0707013710 SP: 4.1: County Integrated Monitoring and Evaluation (Tracking of county programmes)	
		2210100	Utilities Supplies and Services	116,000
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	58,000
		2210200	Communication, Supplies and Services	438,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	280,000
		2210202	Internet Connections	58,000
		2210203	Courier and Postal Services	100,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,446,900
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	580,900
		2210302	Accommodation - Domestic Travel	320,000
		2210303	Daily Subsistence Allowance	430,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	116,000
		2210400	Foreign Travel and Subsistence Allowance	694,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	316,000
		2210402	Accommodation - Foreign Travel	320,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing , Advertising and Information Supplies and Services	1,460,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000
		2210504	Advertising, Awareness and Publicity Campaigns	380,000
		2210505	Trade shows and Exhibitions	580,000
		2210599	Printing, advertising-other (adverts,reports)	180,000
		2210700	Training Expense (including capacity building)	931,200
		2210701	Travel Allowance	280,000
		2210702	Remuneration of Instructors and Contract Based Training Services	100,000
		2210704	Hire of Training Facilities and Equipment	60,000
		2210710	Accommodation Allowance	320,000
		2210715	Kenya School of Government	116,000
		2210799	Training Expenses - Other (Bud	55,200
		2210800	Hospitality Supplies and Services	934,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	654,000
		2210802	Boards, Committees, Conferences and Seminars	280,000
		2211100	Office and General Supplies and Services	870,400
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	230,000
		2211102	Supplies and Accessories for Computers and Printers	120,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000
		2211016	Purchase of Uniforms	460,400
		2211200	Fuel Oil and Lubricants	520,000
		2211201	Refined Fuels and Lubricants for Transport	520,000
		2211300	Other Operating Expenses	1,110,000
		2211320	Temporary Committee Expenses	230,000
		2211399	Other Operating Expenses-Other	880,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	480,000
		2220101	Maintenance Expenses - Motor Vehicles	260,000
		2220105	Routine Maintenance - Vehicles	220,000
		3110900	Purchase of Household Furniture and Institutional Equipment	45,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000
		3111000	Purchase of Office Furniture and General Equipment	1,346,000
		3111001	Purchase of Office Furniture and Fittings	830,000
		3111002	Purchase of Computers, Printers and other IT Equipment	516,000
			Sub-Total	10,391,500
			PROTOCOL UNIT	
		2210100	Utilities Supplies and Services	138,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	80,000
		2210200	Communication, Supplies and Services	545,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	380,000
		2210202	Internet Connections	85,000
		2210203	Courier and Postal Services	80,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,164,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	480,000
		2210302	Accommodation - Domestic Travel	320,000
		2210303	Daily Subsistence Allowance	248,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	116,000
		2210400	Foreign Travel and Subsistence Allowance	294,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210402	Accommodation - Foreign Travel	120,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing, Advertising and Information Supplies and Services	1,670,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000
		2210504	Advertising, Awareness and Publicity Campaigns	380,000
		2210505	Trade shows and Exhibitions	580,000
		2210599	Printing, advertising-other (adverts,reports)	390,000
		2210700	Training Expense (including capacity building)	715,000
		2210701	Travel Allowance	89,000
		2210702	Remuneration of Instructors and Contract Based Training Services	100,000
		2210704	Hire of Training Facilities and Equipment	60,000
		2210710	Accommodation Allowance	170,000
		2210715	Kenya School of Government	116,000
		2210799	Training Expenses - Other (Bud	180,000
		2210800	Hospitality Supplies and Services	884,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	468,000
		2210802	Boards, Committees, Conferences and Seminars	416,000
		2211100	Office and General Supplies and Services	1,594,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	480,000
		2211102	Supplies and Accessories for Computers and Printers	416,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	116,000
		2211016	Purchase of Uniforms	582,000
		2211200	Fuel Oil and Lubricants	1,033,000
		2211201	Refined Fuels and Lubricants for Transport	1,033,000
		2211300	Other Operating Expenses	940,000
		2211320	Temporary Committee Expenses	460,000
		2211399	Other Operating Expenses-Other	480,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	530,000
		2220101	Maintenance Expenses - Motor Vehicles	320,000
		2220105	Routine Maintenance - Vehicles	210,000
		3110900	Purchase of Household Furniture and Institutional Equipment	45,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000
		3111000	Purchase of Office Furniture and General Equipment	1,600,000
		3111001	Purchase of Office Furniture and Fittings	720,000
		3111002	Purchase of Computers, Printers and other IT Equipment	880,000
			Sub-Total	11,152,000
			OFFICE OF THE COUNTY ATTORNEY	
		2210100	Utilities Supplies and Services	116,000
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	58,000
		2210200	Communication, Supplies and Services	396,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	280,000
		2210202	Internet Connections	58,000
		2210203	Courier and Postal Services	58,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,980,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,520,000
		2210302	Accommodation - Domestic Travel	1,800,000
		2210303	Daily Subsistence Allowance	580,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	80,000
		2210400	Foreign Travel and Subsistence Allowance	594,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000
		2210402	Accommodation - Foreign Travel	216,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing , Advertising and Information Supplies and Services	1,480,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	480,000
		2210504	Advertising, Awareness and Publicity Campaigns	340,000
		2210505	Trade shows and Exhibitions	180,000
		2210599	Printing, advertising-other (adverts,reports)	480,000
		2210700	Training Expense (including capacity building)	1,715,000
		2210701	Travel Allowance	945,000
		2210702	Remuneration of Instructors and Contract Based Training Services	70,000
		2210704	Hire of Training Facilities and Equipment	80,000
		2210710	Accommodation Allowance	220,000
		2210715	Kenya School of Government	320,000
		2210799	Training Expenses - Other (Bud	80,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210800	Hospitality Supplies and Services	1,320,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	740,000
		2210802	Boards, Committees, Conferences and Seminars	580,000
		2211100	Office and General Supplies and Services	906,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	440,000
		2211102	Supplies and Accessories for Computers and Printers	206,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000
		2211016	Purchase of Uniforms	180,000
		2211200	Fuel Oil and Lubricants	630,000
		2211201	Refined Fuels and Lubricants for Transport	630,000
		2211300	Other Operating Expenses	21,524,360
		2211320	Temporary Committee Expenses	560,000
		2211399	Other Operating Expenses-Other	724,360
		2211308	Legal Dues/ Fees, Arbitration and Compensation Payments(including on-going cases)- with - Outstanding Commitments for Budgeted Works/ Services Done, Valued and Not Paid by Close of FY 2025/26	20,000,000
		2211307	Hire of Lawyers,	240,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	556,000
		2220101	Maintenance Expenses - Motor Vehicles	320,000
		2220105	Routine Maintenance - Vehicles	236,000
		3110900	Purchase of Household Furniture and Institutional Equipment	45,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000
		3111000	Purchase of Office Furniture and General Equipment	500,000
		3111001	Purchase of Office Furniture and Fittings	180,000
		3111002	Purchase of Computers, Printers and other IT Equipment	320,000
			Sub-Total	33,762,360
			OFFICE OF THE CHIEF OF STAFF	
		2210100	Utilities Supplies and Services	116,000
		2210101	Electricity	58,000
		2210102	Water and sewerage charges	58,000
		2210200	Communication, Supplies and Services	560,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	420,000
		2210202	Internet Connections	80,000
		2210203	Courier and Postal Services	60,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,080,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	520,000
		2210302	Accommodation - Domestic Travel	880,000
		2210303	Daily Subsistence Allowance	600,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	80,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210400	Foreign Travel and Subsistence Allowance	404,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210402	Accommodation - Foreign Travel	230,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	58,000
		2210500	Printing , Advertising and Information Supplies and Services	1,587,640
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	580,000
		2210504	Advertising, Awareness and Publicity Campaigns	260,000
		2210505	Trade shows and Exhibitions	397,640
		2210599	Printing, advertising-other (adverts,reports)	350,000
		2210700	Training Expense (including capacity building)	1,791,000
		2210701	Travel Allowance	850,000
		2210702	Remuneration of Instructors and Contract Based Training Services	220,000
		2210704	Hire of Training Facilities and Equipment	380,000
		2210710	Accommodation Allowance	109,000
		2210715	Kenya School of Government	120,000
		2210799	Training Expenses - Other (Bud	112,000
		2210800	Hospitality Supplies and Services	1,400,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	620,000
		2210802	Boards, Committees, Conferences and Seminars	780,000
		2211100	Office and General Supplies and Services	1,011,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	520,000
		2211102	Supplies and Accessories for Computers and Printers	216,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	95,000
		2211016	Purchase of Uniforms	180,000
		2211200	Fuel Oil and Lubricants	765,900
		2211201	Refined Fuels and Lubricants for Transport	765,900
		2211300	Other Operating Expenses	1,540,000
		2211320	Temporary Committee Expenses	760,000
		2211399	Other Operating Expenses-Other	780,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	860,000
		2220101	Maintenance Expenses - Motor Vehicles	580,000
		2220105	Routine Maintenance - Vehicles	280,000
		3110900	Purchase of Household Furniture and Institutional Equipment	45,000
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000
		3111000	Purchase of Office Furniture and General Equipment	1,160,000
		3111001	Purchase of Office Furniture and Fittings	570,000
		3111002	Purchase of Computers, Printers and other IT Equipment	590,000
			Sub-Total	13,320,540
			Total Governor's Service Delivery Unit (GSDU), SEKEB and Intergovernmental Relations	144,433,860

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Decentralized Units Service Delivery Cordination	
			0705003710 P2: County Government Administration and Field Services	
			0705013710 SP2.1 Planning and Field administration services	
		2110200	Basic Wages - Temporary Employees	20,338,649
		2110202	Casual Labour(casual market cleaners 175 in NO.)	20,338,649
		2210100	Utilities Supplies and Services	133,100
		2210101	Electricity	52,600
		2210102	Water and sewerage charges	80,500
		2210200	Communication, Supplies and Services	1,494,230
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,220,280
		2210202	Internet Connections	247,200
		2210303	Courier and Postal Services	26,750
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs (Decentralized units)	12,577,328
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	857,000
		2210302	Accommodation - Domestic Travel (To cater for Facilitation of Vas, Sub County Admns, DSCA, Ward Admns During Meetings)	4,520,000
		2210303	Daily Subsistence Allowance(VAs paid 5,000 each(247), Ward Admns 7,000 Each (40), DSCA 8,000(8), Sub-C.Admins 10,000(8))	7,020,328
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	180,000
		2210500	Printing , Advertising and Information Supplies and Services	2,388,000
		2210502	Publishing and Printing Services	958,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	280,000
		2210504	Advertising, Awareness and Publicity Campaigns	1,150,000
		2210599	Printing, advertising-other (adverts,reports)	
		2210600	Rentals of Produced Assets	7,737,900
		2210603	Rents and Rates - Non-Residential (To cater for VAs and Ward Admns offices rent)	7,737,900
		2210700	Training Expenses	1,680,000
		2210701	Travel Allowance	360,000
		2210702	Remuneration of Instructors and Contract Based Training Services	260,000
		2210703	Production and Printing of Training Materials	220,000
		2210704	Hire of Training Facilities and Equipment	130,000
		2210710	Accommodation Allowance	300,000
		2210711	Tuition Fees Allowance	410,000
		2210800	Hospitality Supplies and Services	1,510,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	860,000
		2210802	Boards, Committees, Conferences and Seminars - Ward Development Committee	625,000
		2210805	National Celebrations	15,000
		2210807	Medals, Awards and Honors	10,000
		2210900	Insurance Costs	125,000
		2210903	Insurance for Plant and Machinery	60,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210904	Motor Vehicle Insurance	65,000
		2211000	Specialised Materials and Supplies	2,150,000
		2211016	Purchase of Uniforms and Clothing - (For all Vas, Was, DSCAs, SCAs, Directors and other DUSIR Staff)	2,120,000
		2211031	Specialised Materials - Other	30,000
		2211100	Office and General Supplies and Services	2,385,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment) - Pending Bills	815,000
		2211102	Supplies and Accessories for Computers and Printers	870,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	700,000
		2211200	Fuel Oil and Lubricants	3,000,000
		2211201	Refined Fuels and Lubricants for Transport(To cater for 40 Motorbikes for Ward Admns offices and 10 motor vehicles(HQ and Sub-county))	3,000,000
		2211300	Other Operating Expenses	701,909
		2211399	Other Operating Expenses-Other	701,909
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,250,000
		2220101	Maintenance Expenses - Motor Vehicles	1,350,000
		2220105	Routine Maintenance - Vehicles	900,000
		2220200	Routine Maintenance - Other Assets	130,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	70,000
		2220210	Maintenance of Computers, Software, and Networks	60,000
		3111000	Purchase of Office Furniture and General Equipment	2,800,000
		3111001	Purchase of Office Furniture and Fittings	450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	2,350,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	680,000
		3111402	Pre-feasibility, Feasibility and Appraisal Studies	680,000
			Sub Total Recurrent	62,081,116
			Development	
		3110200	Construction of Building	55,250,000
		3110202	Non-Residential Buildings (Offices,Schools, Hospitals)- Completion of Ward offices	15,250,000
		3110299	Construction of Buildings (Completion of construction of Police stations along the Borderlines)	40,000,000
			Sub Total Developemnt	55,250,000
			Total SP	117,331,116
		0706003710	P3: Devolution Services	
		0706013710	SP 3.1: Management of Devolution Affairs	
		2210100	Utilities Supplies and Services	99,700
		2210101	Electricity	50,200
		2210102	Water and sewerage charges	49,500
		2210200	Communication, Supplies and Services	1,200,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,195,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210103	Courier and Postal Services	5,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	6,500,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,850,000
		2210302	Accommodation - Domestic Travel	2,370,000
		2210303	Daily Subsistence Allowance	2,230,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	50,000
		2210500	Printing , Advertising and Information Supplies and Services	4,290,000
		2210502	Publishing and Printing Services	160,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	160,000
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	3,970,000
		2210700	Training Expenses	3,175,000
		2210701	Travel Allowance	230,000
		2210703	Production and Printing of Training Materials	120,000
		2210704	Hire of Training Facilities and Equipment	50,000
		2210708	Trainer Allowance	220,000
		2210710	Accommodation Allowance	130,000
		2210715	Kenya School of Government	2,425,000
		2210800	Hospitality Supplies and Services	1,760,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	860,000
		2210802	Boards, Committees, Conferences and Seminars	850,000
		2210805	National Celebrations	40,000
		2210807	Medals, Awards and Honors	10,000
		2211100	Office and General Supplies and Services	2,380,000
		2211101	General Office Supplies (<i>papers, pencils, forms, small office equipment-Supply of stationary for 247 VAs, 40 Was and 8 SCAs</i>)	1,030,000
		2211102	Supplies and Accessories for Computers and Printers	700,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	650,000
		2211200	Fuel Oil and Lubricants	2,400,000
		2211201	Refined Fuels and Lubricants for Transport	2,400,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,415,000
		2220101	Maintenance Expenses - Motor Vehicles	65,000
		2220105	Routine Maintenance - Vehicles	1,350,000
		2220200	Routine Maintenance - Other Assets	210,000
		2220202	Maintenance of Office Furniture and Equipment	80,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	130,000
		2211320	Temporary committee expenses	6,600,000
		2211320	Temporary committee expenses	6,600,000
			Sub Total Recurrent	30,029,700
			Recurrent	92,110,816
			Development	55,250,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Decentralized Unit	147,360,816
			TOTAL P.E	562,723,167
			TOTAL O&M	847,666,231
			Total Recurrent	1,410,389,398
			Total Development	954,750,000
			Total Vote 3711	2,365,139,398
			VOTE 3728: OFFICE OF THE DEPUTY GOVERNOR	
0001			100100 P1 General Administration, Planning and Support Services	
	01		100101 SP. 1.1 General Administration, Planning and Support Services	
		2110100	Basic Salaries - Permanent Employees	11,407,771
		2110101	Basic Salaries - Civil Service	11,407,771
		2210100	Utilities Supplies and Services	430,000
		2210101	Electricity	190,000
		2210102	Water and sewerage charges	90,000
		2210103	Courier and Postal Services	150,000
		2210200	Communication, Supplies and Services	378,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	250,000
		2210202	Internet Connections	128,500
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,450,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000
		2210302	Accommodation - Domestic Travel	1,800,000
		2210303	Daily Subsistence Allowance	1,850,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	250,000
		2210400	Foreign Travel and Subsistence, and other transportation costs	347,500
		2210401	Travel Costs (airlines, bus, railway, etc.)	147,500
		2210402	Accommodation	150,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	50,000
		2210500	Printing, Advertising and Information Supplies and Services	1,084,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	84,000
		2210504	Advertising, Awareness and Publicity Campaigns	150,000
		2210505	Trade Shows and Exhibitions	750,000
		2210700	Training Expense (including capacity building) Locally	1,690,000
		2210701	Travel Allowance	750,000
		2210702	Remuneration of Instructors and Contract based Training Services	150,000
		2210703	Production and Printing of Training Materials	150,000
		2210704	Hire of Training Facilities and Equipment	100,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210710	Accommodation Allowance	200,000
		2210712	Trainee Allowance	190,000
		2210715	Kenya School of Government	150,000
		2210800	Hospitality Supplies and Services	1,800,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	450,000
		2210802	Boards, Committees, Conferences and Seminars	250,000
		2210899	Hospitality Supplies - Others	1,100,000
		2211000	Specialised Materials and Supplies	150,000
		2211016	Purchase of Uniforms and Clothing - Staff	150,000
		2211100	Office and General Supplies and Services	450,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	200,000
		2211102	Supplies and Accessories for Computers and Printers	150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000
		2211200	Fuel Oil and Lubricants	3,500,000
		2211201	Refined Fuels and Lubricants for Transport- Facilitate Deputy GVN movement	2,000,000
		2211203	Refined Fuels and Lubricants---Other	1,500,000
		2211300	Other Operating Expenses	2,500,000
		2211399	Other Operating Expenses-Other	2,500,000
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	2,080,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,600,000
		2220105	Routine Maintenance - Vehicles	480,000
		2220200	Routine Maintenance - Other Assets	650,000
		2220202	Maintenance of Office Furniture and Equipment	200,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	350,000
		2220210	Maintenance of Computers, Software, and Networks	100,000
		3111000	Purchase of Office Furniture and General Equipment	1,490,000
		3111001	Purchase of Office furniture and fittings	450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	880,000
		3111009	Purchase of other Office Equipment	160,000
		Recurrent		32,407,771
		Total P1 General Administration, Planning and Support Services		32,407,771
		1003023710 P. 2 Wildlife Conservation and Security		
	01	1003023710 SP. 2.1 Wildlife Conservation and Security		
		2110100	Basic Salaries -Permanent Employees	17,724,304
0002		2110101	Basic Salaries- Civil Service	17,724,304
		2210100	Utilities Suppliers and Services	230,000
		2210101	Electricity	150,000
		2210102	Water and sewerage charges	80,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210200	Communication, Supplies and Services	150,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000
		2210202	Internet Connections	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,550,000
		2210302	Accommodation - Domestic Travel	900,000.00
		2210303	Daily Subsistence Allowance	400,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	100,000.00
		2210310	Field Operational Allowance	150,000.00
		2210500	Printing , Advertising and Information Supplies and Services	900,000
		2210505	Trade Shows and Exhibitions	900,000
		2210700	Training Expenses	1,476,039
		2210701	Travel Allowance	134,039
		2210702	Remuneration of Instructors and Contract based Training Services	100,000
		2210703	Production and Printing of Training Materials	50,000
		2210704	Hire of Training Facilities and Equipment	75,000
		2210710	Accommodation Allowance	150,000
		2210712	Trainee Allowance	250,000
		2210715	Kenya School of Government	150,000
		2210799	Training Expenses - Other (Training of Rangers on handling of reptiles at NMK)	567,000
		2210800	Hospitality Supplies and Services	700,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	300,000
		2210802	Boards, Committees, Conferences and Seminars	50,000
		2210805	National Celebrations (Wildlife Day)	350,000
		2211000	Specialised Materials and Supplies	200,000
		2211031	Specialised Materials - Rangers Uniform, Surveillance Drones, and other Specialized supplies	200,000
		2211100	Office and General Supplies and Services	250,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	150,000
		2211102	Supplies and Accessories for computers and printers	100,000
		2211200	Fuel Oil and Lubricants	500,000
		2211201	Refined Fuels and Lubricants for Transport	300,000
		2211203	Refined Fuels and Lubricants---Other	200,000
		2211300	Other Operating Expenses	300,000
		2211313	Security Operations	150,000
		2211399	Other Operating Expenses -(Provision of Rations for Rangers)	150,000
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment	200,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	200,000
		2220200	Routine maintenance- Other Assets	100,000
		2220202	Maintenance of Office Furniture and Equipment	70,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	30,000
		3111000	Purchase of office furniture and general equipment	200,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111001	Purchase of Office furniture and fittings	50,000
		3111002	Purchase of Computers, Printers and other IT Equipment	100,000
		3111009	Purchase of other Office Equipment	50,000
			Recurrent	24,480,343
			Development vote	
		3111400	Development vote	
		3111404	Reptile stocking of Mutomo Reptile Park by National Museums of Kenya	1,000,000.00
		3111404	Reptile feeding for one year	1,500,000.00
		3111404	Snake handlers specialised training, induction and secondment National Museums of Kenya	2,000,000.00
		3111404	Snake handling Equipments and graphics	1,500,000.00
			Sub-total	6,000,000.00
			Total for SP. 2.1 Wildlife Conservation and Security	30,480,343
			0305003710 P 3: Tourism Development and Promotion	
	01		0305013710 SP3.1 Tourism promotion and Marketing	
		2110100	Basic Salaries Permanent Employee	31,556,304.27
0002		2110101	Basic Salary-Civil Service	31,556,304.27
		2210100	Utilities Suppliers and Services	230,000
		2210101	Electricity	150,000
		2210102	Water and sewerage charges	80,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	750,000.00
		2210302	Accommodation - Domestic Travel	400,000.00
		2210303	Daily Subsistence Allowance	300,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	50,000.00
		2210500	Printing , Advertising and Information Supplies and Services	1,450,000.00
		2210502	Publishing and Printing Services	150,000.00
		2210504	Advertising, Awareness and Publicity Campaigns (Tourism Promotion and Marketing events of familiarization trips, camping expeditions and end year tourism expos)	250,000.00
		2210505	Trade Shows and Exhibitions (Tourism investment and hospitality workshops)	1,000,000.00
		2210599	Printing, Advertising - Other	50,000.00
		2210700	Training Expenses	1,105,000
		2210701	Travel Allowance	300,000
		2210702	Remuneration of Instructors and Contract based Training Services	50,000
		2210703	Production and Printing of Training Materials	50,000
		2210704	Hire of Training Facilities and Equipment	25,000
		2210710	Accommodation Allowance	350,000
		2210712	Trainee Allowance	150,000
		2210715	Kenya School of Government	180,000
		2210800	Hospitality Supplies and Services	692,000.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	250,000.00
		2210802	Boards, Committees, Conferences and Seminars	50,000.00
		2210805	National Celebrations (World Tourism Day)	242,000.00
		2210899	Hospitality Supplies - other	150,000.00
		2210200	Communication, Supplies and Services	150,000.00
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000.00
		2210202	Internet Connections	50,000.00
		2211200	Fuel Oil and Lubricants	500,000.00
		2211201	Refined Fuels and Lubricants for Transport	250,000.00
		2211203	Refined Fuels and Lubricants---Other	250,000.00
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment	250,000.00
		2220101	Maintenance Expenses - Motor Vehicles and cycles	250,000.00
		2220200	Routine maintenance- Other Assets	245,000.00
		2220202	Maintenance of Office Furniture and Equipment	50,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	195,000.00
		3111000	Purchase of office furniture and general equipment	175,000.00
		3111001	Purchase of Office furniture and fittings	50,000.00
		3111002	Purchase of Computers, Printers and other IT Equipment	50,000.00
		3111009	Purchase of other Office Equipment	75,000.00
			Total Recurrent	37,103,304
			Development vote	
		3111404	Research Allowance (Community sensitization on eco-tourism)	1,000,000.00
		3111404	Research Allowance Three hospitality symposiums.) Mwingi, Kitui, Mutomo	1,200,000.00
		3111404	Research Allowance (Branding of tourism attraction sites.)	700,000.00
			Total Development	2,900,000
			Total SP 3.1 Tourism Promotion and Marketing	40,003,304
	01	SP 3.2 0305033710	Tourism Infrastructure Development	
		2110100	Basic Salaries permanent staff	3,892,303.80
		2110101	Basic Salaries permanent staff	3,892,303.80
		2210100	Utilities Suppliers and Services	230,000
		2210101	Electricity	150,000
		2210102	Water and sewerage charges	80,000
0002		2210200	Communication, Supplies and Services	150,000.00
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000.00
		2210202	Internet Connections	50,000.00
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	900,000.00
		2210302	Accommodation - Domestic Travel	450,000.00
		2210303	Daily Subsistence Allowance	400,000.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	50,000.00
		2210500	Printing , Advertising and Information Supplies and Services	800,000.00
		2210505	Trade Shows and Exhibitions	800,000.00
		2210700	Training Expenses	935,000
		2210701	Travel Allowance	120,000
		2210702	Remuneration of Instructors and Contract based Training Services	185,000
		2210703	Production and Printing of Training Materials	200,000
		2210704	Hire of Training Facilities and Equipment	30,000
		2210710	Accommodation Allowance	100,000
		2210712	Trainee Allowance	100,000
		2210715	Kenya School of Government	200,000
		2210800	Hospitality Supplies and Services	230,000.00
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	200,000.00
		2210802	Boards, Committees, Conferences and Seminars	30,000.00
		2211100	Office and General Supplies and Services	250,000.00
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	180,000.00
		2211102	Supplies and Accessories for computers and printers	70,000.00
		2211200	Fuel Oil and Lubricants	350,000.00
		2211201	Refined Fuels and Lubricants for Transport	200,000.00
		2211203	Refined Fuels and Lubricants---Other	150,000.00
		2220100	Maintenance Expenses - Motor Vehicles	250,000.00
		2220101	Maintenance Expenses - Motor Vehicles	250,000.00
		2220200	Routine maintenance- Other Assets	40,000.00
		2220202	Maintenance of Office Furniture and Equipment	25,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	15,000.00
		3111000	Purchase of office furniture and general equipment	150,000.00
		3111001	Purchase of Office furniture and fittings	50,000.00
		3111002	Purchase of Computers, Printers and other IT Equipment	50,000.00
		3111009	Purchase of other Office Equipment	50,000.00
			Total Recurrent	8,177,304
			Development vote	
		3110504	Other Infrastructure and Civil Works (Development phase 2 of Kalundu Eco-park (Perimeter fencing and ticketing system)	3,000,000.00
		3110504	Other Infrastructure and Civil Works (Landscaping around snake house) at Mutomo reptile park	3,500,000.00
		3110504	Other Infrastructure and Civil Works (Fencing of tourism land parcel) at Nzambani Rock	2,000,000.00
		3110504	Other Infrastructure and Civil Works (Community-led tourism cultural centre at Akamba Cultural Centre	1,000,000.00
		3110504	Other Infrastructure and Civil Works (Tourism infrastructure support for Site Support Groups) at Mumoni & Mutitu Hills IBAs	700,000.00
		3110504	Other Infrastructure and Civil Works- (Renovation of Mutomo Snake House)	2,700,000.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110504	Other Infrastructure and Civil Works- (Access road grading & water pan desilting at Kanyonyoo)	2,000,000.00
			Sub-total	14,900,000.00
			Total SP. Tourism infrastructure	23,077,304
			Total Recurrent Tourism	69,760,951
			Total Development Tourism	23,800,000
			Total Tourism	93,560,951
			0717003710 Performance Contracting, Disaster and Emergency Services	
			SP1. 0717013710 Performance Contracting.	
		2110100	Basic Salaries - Permanent Employees	9,088,140.60
		2110101	Basic Salaries - Civil Service	9,088,140.60
		2210100	Utilities Supplies and Services	29,368.90
		2210101	Electricity	11,000.00
		2210102	Water and sewerage charges	11,000.00
		2210103	Courier and Postal Services	7,368.90
		2210200	Communication, Supplies and Services	184,250.00
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	173,250.00
		2210202	Internet Connections	11,000.00
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,660,696.00
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	251,440.00
		2210302	Accommodation - Domestic Travel	658,890.00
		2210303	Daily Subsistence Allowance	669,790.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	80,576.00
		2210500	Printing , Advertising and Information Supplies and Services	349,592.50
		2210502	Publishing & Printing Services	92,288.00
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	44,500.00
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	212,804.50
		2210700	Training Expense (including capacity building)	1,021,143.10
		2210701	Travel Allowance	385,000.00
		2210702	Remuneration of Instructors and Contract based Training Services	199,000.00
		2210703	Production and Printing of Training Materials	50,143.10
		2210704	Hire of Training Facilities and Equipment	95,000.00
		2210710	Accommodation Allowance	84,000.00
		2210712	Trainee Allowance (Allowance for PC Implementation)	98,000.00
		2210715	Kenya School of Government	110,000.00
		2210800	Hospitality Supplies and Services	25,500,000.00
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	200,000.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210802	Boards, Committees, Conferences and Seminars (Inter-Ministerial Committee plus secretariat (Committee allowances and catering services)	300,000.00
		2210807	Medals, Awards and Honors (Performance Contracting Implementation)	25,000,000.00
		2211000	Specialised Materials and Supplies	100,000.00
		2211016	Purchase of Uniforms and Clothing - Staff	100,000.00
		2211100	Office and General Supplies and Services	381,000.00
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	210,500.00
		2211102	Supplies and Accessories for Computers and Printers	82,500.00
		2211103	Sanitary and Cleaning Materials, Supplies and Services	88,000.00
		2211200	Fuel Oil and Lubricants	980,000.00
		2211201	Refined Fuels and Lubricants for Transport	513,500.00
		2211203	Refined Fuels and Lubricants---Other	466,500.00
		2211300	Other Operating Expenses	498,000.00
		2211310	Contracted Professional Services (Evaluation and ranking of the departments (2 Weeks) done by independent evaluators)	300,000.00
		2211399	Other Operating Expenses (Enhanced Budget for Monitoring of performance of Performance Contract Indicators by Ministries)	198,000.00
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	190,900.00
		2220101	Maintenance expenses -Motor vehicle	130,900.00
		2220105	Routine Maintenance - Vehicles	60,000.00
		2220200	Routine maintenance- Other Assets	61,000.00
		2220202	Maintenance of Office Furniture and Equipment	28,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	33,000.00
		3110300	Refurbishment of Buildings	38,500.00
		3110302	Refurbishment of Non-Residential Buildings	38,500.00
		3111000	Purchase of Office Furniture and General Equipment	368,075.50
		3111001	Purchase of Office Furniture and Fittings	59,653.00
		3111002	Purchase of Computers, Printers and other IT Equipment	272,278.50
		3111009	Purchase of other Office Equipment	36,144.00
		3111400	Research and Prefeasibility studies	60,500.00
		3111401	Prefeasibility, feasibility and Appraisal studies	60,500.00
			Sub Total Recurrent	40,511,167
			SP2. 0717013710. Disaster and Emergency Services	
		2110100	Basic Salaries - Permanent Employees	5,999,556.20
		2110101	Basic Salaries - Civil Service	5,999,556.20
		2210100	Utilities Supplies and Services	114,302.10
		2210101	Electricity	28,072.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210102	Water and sewerage charges	24,563.00
		2210103	Courier and Postal Services	61,667.10
		2210200	Communication, Supplies and Services	115,750.00
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	104,750.00
		2210202	Internet Connections	11,000.00
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	905,000.00
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	165,000.00
		2210302	Accommodation - Domestic Travel	275,000.00
		2210303	Daily Subsistence Allowance	385,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	80,000.00
		2210500	Printing, Advertising and Information Supplies and Services	316,500.00
		2210502	Publishing & Printing Services	85,000.00
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	46,500.00
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	185,000.00
		2210700	Training Expense (including capacity building)	1,058,078.00
		2210701	Travel Allowance	145,000.00
		2210702	Remuneration of Instructors and Contract based Training Services	195,000.00
		2210703	Production and Printing of Training Materials	29,126.00
		2210704	Hire of Training Facilities and Equipment	140,360.00
		2210710	Accommodation Allowance	120,450.00
		2210715	Kenya School of Government	198,142.00
		2210799	Training Expense Other - Community Capacity Building and Training on Awareness and Response to Disaster	230,000.00
		2210800	Hospitality Supplies and Services	865,000.00
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	385,000.00
		2210802	Boards, Committees, Conferences and Seminars (Finalization of policy document (Disaster Risk Management and Emergency Services Policy)	207,500.00
		2210899	Hospitality Supplies - Others	272,500.00
		2211000	Specialised Materials and Supplies	42,108.00
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	42,108.00
		2211100	Office and General Supplies and Services	329,180.00
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	139,000.00
		2211102	Supplies and Accessories for Computers and Printers	120,000.00
		2211103	Sanitary and Cleaning Materials, Supplies and Services	70,180.00
		2211200	Fuel Oil and Lubricants	1,020,000.00
		2211201	Refined Fuels and Lubricants for Transport	437,000.00
		2211203	Refined Fuels and Lubricants---Other	583,000.00
		2211300	Other Operating Expenses	165,000.00
		2211310	Contracted Professional Services (For consultation on policy formulation)	165,000.00
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	255,270.00

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		0101013710	SP 1.1 Administration Services	
		2110100	Basic Salaries - Permanent Employees	110,407,882
		2110101	Civil Service	110,407,882
		2210120	Leave Allowances	-
		2210100	Utilities Supplies and Services	16,918
		2210101	Electricity	5,400
		2210102	Water and sewerage charges	11,518
		2210200	Communication, Supplies and Services	145,073
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	117,247
		2210203	Courier and Postal Services	27,826
		2210300	Domestic Travel and Subsistence, and Other Transportation	2,214,141
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	263,768
		2210302	Accommodation-Domestic travel	122,464
		2210303	Daily Subsistence Allowance	1,827,909
		2210400	Foreign Travel and Subsistence, and other transportation costs	517,638
		2210401	Travel Costs (airlines, bus, railway, etc.)	205,154
		2210402	Accommodation	149,250
		2210403	Sundry Items (e.g. airport tax, taxis, etc...)	163,234
		2210500	Printing, Advertising and Information Supplies and Services	366,818
		2210502	Publishing and Printing Services	178,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	38,818
		2210504	Advertising, Awareness and Publicity Campaigns	150,000
		2210700	Training Expenses	700,000
		2210701	Travel Allowance	329,267
		2210703	Production and Printing of Training Materials	105,540
		2210704	Hire of Training Facilities and Equipment	78,003
		2210710	Accommodation Allowance	187,190
		2210800	Hospitality Supplies and Services	307,042
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	150,000
		2210802	Boards, Committees, Conferences and Seminars	157,042
		2211000	Specialised Materials and Supplies	200,000
		2211016	Purchase of Uniforms and Clothing - Staff	200,000
		2211100	Office and General Supplies and Services	334,631
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	184,631
		2211200	Fuel Oil and Lubricants	2,294,650
		2211201	Refined Fuels and Lubricants for Transport	2,294,650
		2220100	Maintenance Expenses - Motor Vehicles and cycles	450,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	450,000
		2220100	Routine Maintenance - Other Assets	137,122

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2220210	Maintenance of Computers, Software, and Networks	137,122
		3111000	Purchase of Office Furniture and General Equipment	400,000
		3111002	Purchase of Computers, Printers and other IT Equipment	400,000
			Total SP Administration Services	118,491,915
		#1	WATER	
		0101013710	SP 1.1 Administration Services (Water Department)	
		2210100	Utilities Supplies and Services	221,040
		2210101	Electricity	94,400
		2210102	Water and sewerage charges	126,640
		2210200	Communication, Supplies and Services	588,066
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	279,033
		2210202	Internet Connections	309,033
		2210300	Domestic Travel and Subsistence, and Other Transportation	2,232,385
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	734,472
		2210302	Accommodation-Domestic travel	794,639
		2210303	Daily Subsistence Allowance	703,274
		2210700	Training Expenses	2,513,320
		2210701	Travel Allowance	500,000
		2210703	Production and Printing of Training Materials	206,660
		2210704	Hire of Training Facilities and Equipment	276,287
		2210710	Accommodation Allowance	330,373
		2210711	Tuition Fees	1,200,000
		2210800	Hospitality Supplies and Services	445,299
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	445,299
		2211000	Specialised Materials and Supplies	200,000
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	200,000
		2211100	Office and General Supplies and Services	1,081,479
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	418,825
		2211102	Supplies and Accessories for Computers and Printers	333,526
		2211103	Sanitary and Cleaning Materials, Supplies and Services	329,128
		2211200	Fuel Oil and Lubricants	2,278,844
		2211201	Refined Fuels and Lubricants for Transport	2,278,844
		2220100	Maintenance Expenses - Motor Vehicles and cycles	894,576
		2220101	Maintenance Expenses - Motor Vehicles and cycles	894,576
		3110200	Construction of Building	500,000
		3110201	Refurbishment of Non-Residential Buildings	500,000
		3111000	Purchase of Office Furniture and General Equipment	574,632
		3111002	Purchase of Computers, Printers and other IT Equipment	574,632
			Total SP Administration Services	11,529,641

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			0111003710 P.4 Water Resources Management	
			0111013710 SP. 4.1 Water Storage and Flood Control	
		2210100	Utilities Supplies and Services	184,200
		2210101	Electricity	138,520
		2210102	Water and sewerage charges	45,680
		2210200	Communication, Supplies and Services	250,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	85,000
		2210202	Internet Connections	165,000
		2210300	Domestic Travel and Subsistence, and Other Transportation	1,273,526
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	463,828
		2210302	Accommodation-Domestic travel	306,440
		2210303	Daily Subsistence Allowance	503,258
		2210500	Printing , Advertising and Information Supplies and Services	126,269
		2210502	Publishing and Printing Services	126,269
		2210700	Training Expenses	1,622,991
		2210701	Travel allowance	519,491
		2210704	Hire of Training Facilities and Equipment	303,500
		2210710	Accommodation allowance	800,000
		2211100	Office and General Supplies and Services	1,499,800
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000
		2211102	Supplies and Accessories for Computers and Printers	807,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	192,800
		2211200	Fuel Oil and Lubricants	4,000,000
		2211201	Refined Fuels and Lubricants for Transport	4,000,000
		2220100	Maintenance Expenses - Motor Vehicles and cycles	1,230,816
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,230,816
		2220200	Routine Maintenance - Other Assets	3,220,267
		2220201	Maintenanance of Plant machinery & Equipment	2,004,667
		2220202	Maintenance of Office Furniture and Equipment	500,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	385,600
		2220210	Maintenance of Computers, Software, and Networks	330,000
		3110300	Refurbishment of Buildings	1,569,260
		3110302	Refurbishment of Non-Residential Buildings	1,569,260
		3111000	Purchase of Office Furniture and General Equipment	600,350
		3111002	Purchase of Computers, Printers and other IT Equipment	600,350
		3111400	Research,Feasibility Studies, Project Preparation and Design, Project Supervision	1,000,000
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000
			Recurrent Sub Total	16,577,479

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Development	
		3110500	Construction and Civil Works (Construction of water structures)	297,807,045
		3110504	Other Infrastructure and Civil Works (Construction of Water Structures)	297,807,045
			Sub Total Development	297,807,045
			Total SP	314,384,524
			0111023710 SP. 4.2 Water Supply Infrastructure	
			305 Recurrent Department of Water	
		2210100	Utilities Supplies and Services	822,884
		2210101	Electricity	790,884
		2210102	Water and sewerage charges	32,000
		2211020	Communication, Supplies and Services	100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	85,000
		2210202	Internet Connections	15,000
		2210300	Domestic Travel and Subsistence, and Other Transportation	2,362,887
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	825,899
		2210302	Accommodation-Domestic travel	291,471
		2210303	Daily Subsistence Allowance	1,245,517
		2210700	Training Expenses	1,614,269
		2210701	Travel allowance	1,100,000
		2210704	Hire of Training Facilities and Equipment	308,454
		2210710	Accommodation allowance	205,815
		2211200	Fuel Oil and Lubricants	709,639
		2211201	Refined Fuels and Lubricants for Transport	709,639
		2220100	Maintenance Expenses - Motor Vehicles and cycles	1,381,651
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,381,651
		3111000	Purchase of Office Furniture and General Equipment	598,866
		3111002	Purchase of Computers, Printers and other IT Equipment	598,866
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	1,000,000
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000
			Recurrent Sub Total	8,590,196
			Development	
		3111500	Construction and Civil Works (Repairs and Rehabilitations)	46,907,301
		3111504	Other Infrastructure and Civil Works (Repairs & Rehabilitations)	24,907,301
		3111505	Other Infrastructure and Civil Works (Repairs & Rehabilitations) - Pending Bills as approved by PBRC	20,000,000
		3110401	Capacity building of water management committees	2,000,000
			Cash For Assets (CFA) Water pipeline extensions	-
		2510100	Subsidies to Non- Financial Public Enterprises	76,000,000
		2510199	Subsidies to Non- Financial (other budget - KITWASCO/KIMWASCO)	50,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2640499	Other non-current transfers (Feasibility studies, surveys, designs, drilling - direct costs)	26,000,000
			Sub Total Development	122,907,301
			Total SP	131,497,497
			Total on WATER	457,411,662
		#2	IRRIGATION	
			0104003710 P4: Irrigation and drainage infrastructure (Farm water resource development and irrigation)	
			0104013710 SP 4.1 Small scale cluster irrigation development	
		2210100	Utilities Supplies and Services	53,000
		2210101	Electricity	38,000
		2210102	Water and sewerage charges	15,000
		2211020	Communication, Supplies and Services	400,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000
		2210300	Domestic Travel and Subsistence, and Other Transportation	3,163,206
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	558,000
		2210302	Accommodation-Domestic travel	853,400
		2210303	Daily Subsistence Allowance	1,751,806
		2210500	Printing , Advertising and Information Supplies and Services	753,200
		2210502	Publishing and Printing Services	753,200
		2210700	Training Expenses	4,389,869
		2210701	Training allowance	1,100,000
		2210704	Hire of Training Facilities and Equipment	220,000
		2210710	Accommodation Allowance	389,639
		2210715	Kenya School of Government	420,000
		2210799	Training Expenses - Capacity Building of Farmers	2,260,230
		2210800	Hospitality Supplies and Services	565,325
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	565,325
		2211000	Specialised Materials and Supplies	261,901
		2211007	Agricultural Materials, Supplies and Small Equipment	261,901
		2211300	Other Operating Expenses	51,335
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	51,335
		2211100	Office and General Supplies and Services	2,736,612
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,149,601
		2211102	Supplies and Accessories for Computers and Printers	481,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	300,050
		2211104	Purchase of Computers, Printers and other IT Equipment	805,461
		2211200	Fuel Oil and Lubricants	1,780,178
		2211201	Refined Fuels and Lubricants for Transport	1,780,178
		2220100	Maintenance Expenses - Motor Vehicles and cycles	1,094,707
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,094,707

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210502	Publishing and Printing Services	150,009
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	118,864
		2210504	Advertising, Awareness and Publicity Campaigns	98,216
		2210505	Trade Shows and Exhibitions	1,458,907
		2210700	Training Expense (including capacity building)	2,221,773
		2210701	Travel Allowance	458,850
		2210704	Hire of Training Facilities and Equipment	587,905
		2210708	Trainer Allowance	512,995
		2210710	Accommodation Allowance	662,023
		2210800	Hospitality Supplies and Services	1,321,006
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done, Valued and Not Paid by Close of FY 2023/24	656,591
		2210802	Boards, Committees, Conferences and Seminars	664,416
		2211000	Staff Expenses other	163,800
		2211016	Staff Uniforms	163,800
		2211100	Office and General Supplies and Services	985,048
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	985,048
		2211200	Fuel Oil and Lubricants	1,859,283
		2211201	Refined Fuels and Lubricants for Transport	1,859,283
		2211300	Other Operating Expenses	1,900,000
		2211399	ECDE Co-Curricular activities	1,900,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,480,487
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,480,487
		2220200	Routine Maintenance - Other Assets	954,578
		2220205	Maintenance of Buildings and Stations -- Non-Residential	954,578
		3111000	Purchase of Office Furniture and General Equipment	734,939
		3111001	Purchase of Office Furniture and fittings	734,939
			Total of 0001-01 General Administration and Planning	831,152,425
			Basic Education Department	
	#1		Basic Education, ECDE & Childcare Facilities	
0002		0502003710 P.2:	Primary Education	
	01	0502013710 SP 2.1:	Early Child Development	
		2210200	Communication, Supplies and Services	665,630
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	665,630
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,506,705
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,449,540
		2210302	Accommodation - Domestic Travel	1,493,520
		2210303	Daily Subsistence Allowance	1,563,645
		2210400	Foreign travel and subsistence and other transportation cost	869,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210401	Travel Costs (airlines, bus, railway, etc.)	367,378
		2210402	Accommodation	501,622
		2210500	Printing , Advertising and Information Supplies and Services	1,765,188
		2210502	Publishing and Printing Services	660,009
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	528,864
		2210504	Advertising, Awareness and Publicity Campaigns	576,316
		2210700	Training Expense (including capacity building)	4,806,869
		2210701	Travel Allowance	1,480,955
		2210703	Production and Printing of Training Materials	255,685
		2210704	Hire of Training Facilities and Equipment	434,985
		2210710	Accommodation Allowance	1,775,244
		2210715	KSG	860,000
		2210800	Hospitality Supplies and Services	2,138,512
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done, Valued and Not Paid by Close of FY 2024/25	1,503,119
		2210802	Boards, Committees, Conferences and Seminars	635,393
		2211100	Office and General Supplies and Services	3,127,702
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,703,358
		2211102	Supplies and Accessories for Computers and Printers	842,467
		2211103	Sanitary and Cleaning Materials, Supplies and Services	581,877
		2211200	Fuel Oil and Lubricants	2,512,318
		2211201	Refined Fuels and Lubricants for Transport	2,512,318
		2211300	Other Operating Expenses	4,538,078
		2210399	Training Expenses-Training of ECDE teachers on CBC curriculum	2,063,078
		2210399	Training Expenses - M&E of ECDE programmes	2,000,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trad	475,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,330,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	2,330,000
		2220200	Routine Maintenance - Other Assets	1,080,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	1,080,000
		2640100	Scholarships and other Educational Benefits	90,000,000
		2640101	Scholarships and other Educational Benefits (Pro-Poor Programme) (72% - Bursaries)	86,400,000
		2640101	Scholarships and other Educational Benefits (Pro-Poor Programme) (3% - Administrative Budget)	3,600,000
		3111400	Research, Feasibility Studies, Project Preparation & Design, Project S	1,440,000
		3111401	M&E of ECDE programmes	1,440,000
		3111000	Purchase of Office Furniture and General Equipment	1,579,201
		3111002	Purchase of Office Furniture and General Equipment (Furniture for Sub County ECDE Coordinators)	1,579,201
			Recurrent Sub Total	121,359,202
			Development	

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110200	Construction of Buildings	20,000,000
		3110203	Non-residential buildings- - Outstanding Commitments for Budgeted Works/ Services Done, Valued and Not Paid by Close of FY 2023/24	-
		3110204	Non-residential buildings- Construction of ECDE classrooms	20,000,000
		3111100	Purchase of specialised plant equipment and machinery	21,000,000
		3111101	Furnishing and equipping of mother homecraft centre	21,000,000
		2640100	Scholarships and other Educational Benefits	30,000,000
		2640101	Education support programme (Pro-poor)- pro-poor infrastructure support programme 25%:	30,000,000
			Development sub total	71,000,000
			Total SP Early Child Development	192,359,202
	#2		Polytechnics, Vocational Centres and Homecraft Centres	
			Department Training and Skills Development	
			0503003710 P3: Training and Development	
			0503013710 SP 3.1: Revitalization of Youth Polytechnics	
		2210200	Communication, Supplies and Services	740,656
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	328,000
		2210202	Internet Connections	374,396
		2210203	Courier and Postal Services	38,260
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,506,110
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	650,650
		2210302	Accommodation - Domestic Travel	660,928
		2210303	Daily Subsistence Allowance	730,400
		2211399	Other Operating Expenses	464,132
		2210400	Foreign travel and subsistence and other transportation cost	211,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	109,378
		2210402	Accommodation	101,622
		2210500	Printing , Advertising and Information Supplies and Services	1,417,522
		2210502	Publishing and Printing Services	340,582
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	173,800
		2210505	Advertising, Awareness and Publicity Campaigns- Destigmatizing of VTCs through sensitization campaigns	343,140
		2210505	Trade Shows and Exhibitions	560,000
		2210700	Training Expense (including capacity building)	3,239,319
		2210701	Travel Allowance	741,000
		2210703	Production and Printing of Training Materials	695,519
		2210712	Trainee Allowance	932,800
		2210799	Training expenses (Capacity building of VTC instructors and Board of Governors)	870,000
		2210800	Hospitality Supplies and Services	1,644,400

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done, Valued and Not Paid by Close of FY 2023/24	950,400
		2210802	Boards, Committees, Conferences and Seminars Support regular meetings for Boards of Management of VTCs for updates)	694,000
		2211100	Office and General Supplies and Services	1,643,400
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	660,000
		2211102	Supplies and Accessories for Computers and Printers	712,800
		2211103	Sanitary and Cleaning Materials, Supplies and Services	270,600
		2211200	Fuel Oil and Lubricants	1,539,400
		2211201	Refined Fuels and Lubricants for Transport	1,539,400
		2211300	Other Operating Expenses	259,600
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trad	259,600
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,272,221
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,272,221
		2220200	Routine Maintenance - Other Assets	684,578
		2220205	Maintenance of Buildings and Stations -- Non-Residential	684,578
		3111000	Purchase of Furniture and other Equipment	1,015,938
		3111002	Purchase of Computers, Printers & IT equipment	650,338
		3111009	purchase of other Office equipment	365,600
		3111400	Research, Feasibility Studies, Project Preparation & Design, Project S	330,001
		3111401	Pre-Feasibility, Feasibility and Appraisal Studies (Co-Curricular activities fo VTC centers)	330,001
			Total Recurrent	16,504,145
			Development	
		3110500	Construction of Buldings	46,101,207
		3110504	Other infrastructure and civil works-Refurbishment and construction of VTCs (Workshops & Dormitories)	40,238,299
		3110504	Kitui County Village Polytechnics Grant - Revote	362,908
		3110504	Other infrastructure and civil works- Construction of Mother Homecraft Centre.	5,500,000
		3111100	Purchase of specialised plant equipment and machinery	4,500,000
		3111101	Furnishing and equipping of mother homecraft centre	4,500,000
		2210700	Training Expense (including capacity building)	20,000,000
		2210799	Training expenses- Matching fund for 2Jiajiri partnership Programme	20,000,000
			Total Development	70,601,207
			Total SP	87,105,352
			0504013710 P5: Quality Assurance and Standards	
0003	01		0503013710 SP 5.1: Examination and Certification	
		2211100	Office and General Supplies and Services	727,702

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210302	Accommodation - Domestic Travel	300,000
		2210303	Daily Subsistence Allowance	500,000
		2210400	Foreign Travel and Subsistence, and other transportation costs	635,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	290,000
		2210402	Accommodation - Foreign Travel	100,000
		2210404	Sundry Items (Airpot tax, taxis etc)	245,000
		2210500	Printing , Advertising and Information Supplies and Services	715,000
		2210502	Publishing and Printing Services	200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000
		2210504	Advertising, Awareness and Publicity Campaigns	450,000
		2210800	Hospitality Supplies and Services	590,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000
		2210802	Boards, Committees, Conferences and Seminars	240,000
		2211200	Fuel Oil and Lubricants	300,000
		2211201	Refined Fuels and Lubricants for Transport	300,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	520,000
		2220101	Purchase of Tyres and other equipments wearing parts	120,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	400,000
		3111000	Purchase of Office Furniture and General Equipment	500,000
		3111001	Purchase of office Furniture and Fittings	300,000
		3111002	Purchase of Computers, printers and other IT Equipment	200,000
			Total for General Administration & Planning	184,392,181
	#1		Roads & Public Works	
			0109003710: Public Works	
	01		0109013710: Stalled and New government Buildings	
			Recurrent	
		2210200	Communication, Supplies and Services	270,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000
		2210202	Internet connection	60,000
		2210203	Courier and Postal Services	10,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000
		2210301	Travel Costs (airlines, bus, railway, mileageallowances, etc.)	700,000
		2210302	Accommodation - Domestic Travel	300,000
		2210303	Daily Subsistence Allowance	500,000
		2210500	Printing , Advertising and Information Supplies and Services	413,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000
		2210504	Advertising, Awareness and Publicity Campaigns	248,000
		2210700	Training Expense (including capacity building)	815,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210701	Travel Costs (airlines, bus, railway, etc.)	75,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	240,000
		2210715	Kenya School of Governement	400,000
		2210800	Hospitality Supplies and Services	450,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000
		2210802	Boards, Committees, Conferences and Seminars	150,000
		2211100	Office and General Supplies and Services	750,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000
		2211102	Supplies and Accessories for Computers and Printers	200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000
		2211200	Fuel Oil and Lubricants	1,500,000
		2211201	Refined Fuels and Lubricants for Transport	1,500,000
		2211300	Other Operating Expenses	320,000
		2211305	Contracted Guards and Cleaning Services	220,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	150,000
		2220101	Purchase of Tyres and other equipments wearing parts	150,000
		3111000	Purchase of Office Furniture and General Equipment	500,000
		3111001	Purchase of office Furniture and Fittings	200,000
		3111002	Purchase of Computers, printers and other IT Equipment	300,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	500,000
		3111402	Feasibility Study, Engineering and Designs (to promote designs, strength of materials and software for production of quality structures)	500,000
			Total for Department of Public Works	7,168,000
			Department of Public Works	
			0109013710: Stalled and New government Buildings	
			Development	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	1,500,000
		3110200	Construction of Building/ Construction of Offices & Stores	44,500,000
		3110202	1. Perimeter wall fencing of Chief Officers – Roads and Public Works Compound and sanitation facilities and Fence at Public Works Offices at Zombe. 2. Installation of Solar Security Lights at Chief Officer's Offices and Public Works HQ	5,500,000
		3110202	Renovation of Public works HQ Block 2 and installation of 2 water tanks of 10,000 litres at Public HQ and Public Works Office at Kauwi in Kitui West.	2,000,000
		3110299	Walling and storm water drainage of the Northern Part of Ithookwe Stadium	37,000,000
			Total for Department for Department of Public Works	46,000,000
			Total SP for Department of Public works	53,168,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Department of Roads	
	01		0110003710: Roads	
			0110013710: Construction of Roads and Bridges	
			Recurrent	
		2210200	Communication, Supplies and Services	318,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	248,000
		2210202	Internet connection	60,000
		2210203	Courier and Postal Services	10,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,900,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000
		2210302	Accommodation - Domestic Travel	600,000
		2210303	Daily Subsistence Allowance	600,000
		2210500	Printing, Advertising and Information Supplies and Services	365,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000
		2210700	Training Expense (including capacity building)	735,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	75,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	180,000
		2210715	Kenya School of Governemnt	380,000
		2210800	Hospitality Supplies and Services	650,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000
		2210802	Boards, Committees, Conferences and Seminars	250,000
		2211000	Specialised Materials and Supplies	240,000
		2211016	Purchase of Uniforms and Clothing - Staff	240,000
		2211100	Office and General Supplies and Services	850,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000
		2211102	Supplies and Accessories for Computers and Printers	400,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000
		2211200	Fuel Oil and Lubricants	1,500,000
		2211201	Refined Fuels and Lubricants for Transport	1,500,000
		2211300	Other Operating Expenses	300,000
		2211305	Contracted Guards and Cleaning Services	200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	150,000
		2220101	Purchase of Tyres and other equipments wearing parts	150,000
		3111000	Purchase of Office Furniture and General Equipment	500,000
		3111001	Purchase of office Furniture and Fittings	300,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111002	Purchase of Computers, printers and other IT Equipment	200,000
		3111400	Feasibility study, Engineering and Designs	600,000
		3111402	Feasibility Study, Engineering and Designs (to promote designs, strength of materials and software for production of quality structures)	600,000
			Total for Department of Roads	8,108,000
			Department of Roads	
			Development	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	1,500,000
		3110400	Construction of Roads	340,400,000
		3110401	Major Roads - Construction and maintenance of roads, box culverts, slabs and drifts	50,000,000
		3110499	Major Roads (Road's construction works and maintenance of box culverts, drifts, gravelling, concrete slabs, gabions)	96,000,000
		3110499	Construction of Roads - (Road widening works.) - Bush and Road Clearance	17,000,000
		3110499	Access Roads (Fuel maintenance of plant and machinery)	177,400,000
			Total for Development for Department of Roads	341,900,000
			Total SP for Development for Department of Roads	350,008,000
	#2		Transport and Boda Boda	
			Department of Transport, Mechanical and Boda Boda	
			Recurrent	
		2210200	Communication, Supplies and Services	270,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000
		2210202	Internet connection	60,000
		2210203	Courier and Postal Services	10,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	600,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000
		2210302	Accommodation - Domestic Travel	200,000
		2210303	Daily Subsistence Allowance	200,000
		2210500	Printing , Advertising and Information Supplies and Services	350,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000
		2210700	Training Expense (including capacity building)	650,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	100,000
		2210704	Hire of Training Facilities and Equipment	150,000
		2210710	Accommodation Allowance	200,000
		2210715	Kenya School of Governemnt	200,000
		2210800	Hospitality Supplies and Services	450,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000
		2210802	Boards, Committees, Conferences and Seminars	150,000
		2211000	Specialised Materials and Supplies	2,150,000
		2211006	Purchase of Workshop Tools, Spares and Small Equipment - Wearing parts of Equipments	2,000,000
		2211016	Purchase of Uniforms and Clothing - Staff	150,000
		2211100	Office and General Supplies and Services	800,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000
		2211102	Supplies and Accessories for Computers and Printers	300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Lubricants for Transport	1,000,000
		2211300	Other Operating Expenses	358,000
		2211305	Contracted Guards and Cleaning Services	200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	158,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000
		2220101	Purchase of Tyres and other equipments wearing parts	1,500,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	1,000,000
		2220200	Routine Maintenance - Other Assets	1,570,000
		2220201	Maintenance of Plant, Machinery and Equipment	1,200,000
		2220210	Maintenance of Computers, Software, and Networks	370,000
		3111000	Purchase of Office Furniture and General Equipment	415,000
		3111001	Purchase of office Furniture and Fittings	215,000
		3111002	Purchase of Computers, printers and other IT equipment	200,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Projects	200,217
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Training	200,217
			Total SP for Department of Transport, Mechanical and Boda Boda	11,313,217
			Transport and Mechanical Services	
			Department of Mechanical Services	
			0203013710 Department of Mechanical Services	
			Development	
		3110200	Construction of Building/ Construction of Offices & Stores	12,000,000
		3110202	Maintenance of Plant, Machinery and Equipment	10,000,000
		3110202	Maintenance of Ministry Motor Vehicles	2,000,000
		3110500	Construction and Civil Works	15,000,000
		3110599	Completion and Equipping with Spares, Small Equipment's and Tools for Motor Vehicle inspection Workshop and Offices.	5,000,000
		3110599	Purchase of Roads Plant Machinery tyres, wearing parts and accessories.	10,000,000
			Total Development for Mechanical Services	27,000,000
			Total SP for Mechanical Services	38,313,217

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Department of Transport and Boda Boda	
			Development	
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	8,000,000
		2220105	Rehabilitation, Repair and Reallocation of 40No of Boda Boda Shades.	8,000,000
		2210700	Training Expense (including Capacity Building)	8,000,000
		2210701	Organize Training of 1,200 No. Boda Boda riders leading to issuance of Smart Driving Licences	5,000,000
		2210702	Carry out Sensitization forums to Boda Boda riders on formation of Boda Boda SACCOs and Self-Help Groups to raise the welfare of operators.	3,000,000
		2210800	Hospitality Supplies and Services	11,000,000
		2210802	Implementation of National Road Safety Action Plan 2024 - 2028 through County Transport and Safety Committee	8,000,000
		2210802	Implementation, Monitoring, Evaluation and Learning of Kitui County Boda Boda policy	3,000,000
			Total for Development for Transport and Boda Boda	27,000,000
			Total SP for Development for Transport, Mechanical and Boda Boda	65,313,217
			Total Recurrent	210,981,398
			Total Development	441,900,000
			Total Vote 3731	652,881,398
			VOTE 3716: MINISTRY OF HEALTH AND SANITATION	
			MEDICAL SERVICES	
			0401003710 P 1 GENERAL ADMINISTRATION, PLANNING & SUPPORT SERVICES	
0001	01		0401013710 SP 1.1 HUMAN RESOURCE MANAGEMENT {GENERAL ADMINISTRATION AND PUBLIC PARTICIPATION}	
		2110100	Basic Salaries - Permanent Employees	1,065,922,603
		2110101	Basic Salaries - Civil Service	1,065,922,603
		2110200	Basic Wages - Temporary Employees	6,300,000
		2110202	Casual Labour - Others (Locum for nurses, lab techs and RCOs for level 3 facilities-4.5M+ CHMT casuals-1.8M)	6,300,000
		2210200	Communication, Supplies and Services	577,907
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,260
		2210202	Internet Connections	39,107
		2210203	Courier and Postal Services	38,540
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,432,250
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	439,612
		2210302	Accommodation - Domestic Travel	509,438
		2210303	Daily Subsistence Allowance	483,200

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210400	Foreign Travel and Subsistence, and other transportation costs	300,906
		2210403	Daily Subsistence Allowance	132,800
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	168,106
		2210500	Printing , Advertising and Information Supplies and Services	2,272,762
		2210502	Publishing and Printing Services	472,762
		2210504	Advertising, Awareness and Publicity Campaigns(printing of assorted registers and reporting tools)	1,800,000
		2210700	Training Expense (including capacity building+ Training of Health facility management committees)	1,500,000
		2210710	Accommodation Allowance	396,000
		2210711	Training Fees	174,000
		2210712	Trainee Allowance	290,000
		2210715	Kenya School of Government	300,000
		2210799	Training Expenses - Other	340,000
		2210800	Hospitality Supplies and Services	1,789,401
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000
		2210802	Boards and committees - Management Committees	589,401
		2211100	Office and General Supplies and Services	1,160,320
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	520,000
		2211102	Supplies and Accessories for Computers and Printers	508,381
		2211103	Sanitary and Cleaning Materials, Supplies and Services	131,939
		2211200	Fuel Oil and Lubricants	1,300,000
		2211201	Refined Fuels and Lubricants for Transport	1,300,000
		2211300	Other Operating Expenses	454,799
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	290,000
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	164,799
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,700,000
		2220101	Maintenance expenses- motor vehicle (ambulances + utility vehicles)	2,100,000
		2220105	Routine maintenance- Tyres & Tubes	600,000
		2220200	Routine Maintenance-Other Assets	105,306
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,306
		3111000	Purchase of Office Furniture and General Equipment	905,000
		3111001	Purchase of Office Furniture and Fittings	210,000
		3111002	Purchase of Computers, Printers and other IT Equipment	695,000
			Total Recurrent	1,086,721,255
				-
			TOTAL- SP 1.1 (040404) HUMAN RESOURCE MANAGEMENT {GENERAL ADMINISTRATION AND PUBLIC PA	1,086,721,255
				-
				-
				-

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
0001	01	0401033710	SP. 1.3 HEALTH STANDARDS, QUALITY ASSURANCE & STANDARDS (SUB-COUNTY SUPPORT SUB- PROGRAMME)	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,000,000
		2210303	Sub-County Health Management Team support programme	2,000,000
			TOTAL- SUB- PROGRAMME: SP. 1.2 HEALTH STANDARDS, QUALITY ASSURANCE & STANDARDS (SUB-COU	2,000,000
				-
				-
0001	01	0401023710	SP. 1.2 HEALTH POLICY, PLANNING & FINANCING	-
		2110100	Basic Salaries - Permanent Employees	69,366,078
		2110101	Basic Salaries - Civil Service	69,366,078
		2210100	Utilities Supplies and Services	193,913
		2210101	Electricity	100,275
		2210102	Water and sewerage charges	93,637
		2210200	Communication, Supplies and Services	700,186
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	628,598
		2210202	Internet Connections	71,589
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,130,131
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,028,305
		2210302	Accommodation - Domestic Travel	1,101,827
		2211200	Fuel Oil and Lubricants	1,200,000
		2211201	Refined Fuels and Lubricants for Transport	1,200,000
			Total Recurrent	73,590,308
				-
0002	01		Development (040102)	
		3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	160,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of construction of Mother and Child Block at Mwingi Level IV Hospital	60,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of stalled construction of Maternity/Pediatric and Amenity/Surgical Wards at KCRH and	100,000,000
			Total Development	160,000,000
			TOTAL- SP. 1.2 (040102) HEALTH POLICY, PLANNING & FINANCING	233,590,308
				-
				-
			TOTAL-PROGRAMM: P.1 GENERAL ADMINISTRATION, PLANNING & SUPPORT SERVICES	1,322,311,563
				-
0002	01	0402023710	SP 3.2 County Referral Services {Ambulance Referral Services Sub- Programme}	-
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	660,000
		2210303	Daily Subsistence Allowance	660,000
			Total Recurrent	660,000
			Total	660,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
0002	01			-
		0402033710	Other Current Transfers	-
			HOSPITAL FIF /COST SHARING REFunds FOR THE 14 COUNTY HOSPITALS - Appropriation - In - Aid (A-I-A)	
		2640400	Other Current Transfers, Grants and Subsidies	342,489,657
		2640499	KITUI COUNTY REFERRAL	103,000,000
		2640499	KITUI COUNTY REFERRAL-AMENITY	19,171,429
		2640499	MWINGI SUB COUNTY HOSPITAL	80,428,571
		2640499	MWINGI SUB COUNTY HOSPITAL-AMENITY	12,000,000
		2640499	MIGWANI SUB COUNTY HOSPITAL	10,014,286
		2640499	KATULANI HOSPITAL	6,500,000
		2640499	MUTITU SUB COUNTY HOSPITAL	6,500,000
		2640499	IKANGA HOSPITAL	6,500,000
		2640499	NUU SUB COUNTY HOSPITAL	6,500,000
		2640499	KANYANGI SUB COUNTY HOSPITAL	6,500,000
		2640499	KYUSO SUB COUNTY HOSPITAL	6,500,000
		2640499	KAUWI SUB COUNTY HOSPITAL	6,685,714
		2640499	TSEIKURU SUB COUNTY HOSPITAL	6,685,714
		2640499	IKUTHA SUB COUNTY HOSPITAL	10,014,286
		2640499	MUTOMO HOSPITAL	6,500,000
		2640499	ZOMBE HOSPITAL	6,500,000
		2640499	Primary Health Care facilities	42,489,657
0004	01	0402013710	OTHER CURRENT TRANSFERS-OTHER	
		2640499	County Primary Health Care facilities funding (health centres)	5,638,750
			TOTAL	5,638,750
0004	01	0402013710	OTHER CAPITAL GRANTS AND TRANSFERS	
		2640503	Grants adjustments (HSP/HSPS – DANIDA/IDA) and settlement of doctors' salary arrears	44,384,444
		2640503	DANIDA counterpart county funding (100%)	25,110,000
			TOTAL CAPITAL GRANTS	69,494,444
			Total Recurrent Medical Services	1,511,099,970
			Total Development Medical Services	229,494,444
			TOTAL MEDICAL SERVICES	1,740,594,414
				-
			PUBLIC HEALTH AND SANITATION	-
0003	01	0403003710	P2: PREVENTIVE & PROMOTIVE HEALTH SERVICES	-
		0403023710		-

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2110100	Basic Salaries - Permanent Employees	1,046,544,163
		2110101	Basic Salaries - Civil Service	1,046,544,163
		2110200	Basic Wages - Temporary Employees	88,920,000
		2110202	Casual Labour - Others (Stipents for Community Health Volunteers)(247 villages 10 CHvs per village*3000 monthly stipend for 12 months)	88,920,000
		2210200	Communication, Supplies and Services	123,398
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	115,910
		2210202	Internet Connections	7,488
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,467,891
		2210303	Daily Subsistence Allowance	1,467,891
		2210400	Foreign Travel and Subsistence, and other transportation costs	480,000
		2210403	Daily Subsistence Allowance	390,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	90,000
		2210500	Printing , Advertising and Information Supplies and Services	1,150,000
		2210502	Publishing and Printing Services	116,000
		2210504	Advertising, Awareness and Publicity Campaigns(printing of assorted registers and reporting tools for community health services)	1,034,000
		2210700	Training Expense (including capacity building)	1,350,000
		2210710	Accommodation Allowance	287,000
		2210711	Training Fees	116,000
		2210712	Trainee Allowance	170,226
		2210715	Kenya School of Government	689,774
		2210799	Training Expenses - Other	87,000
		2210800	Hospitality Supplies and Services	592,831
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	592,831
		2211100	Office and General Supplies and Services	400,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	138,358
		2211102	Supplies and Accessories for Computers and Printers	228,536
		2211103	Sanitary and Cleaning Materials, Supplies and Services	33,106
		2211200	Fuel Oil and Lubricants	870,000
		2211201	Refined Fuels and Lubricants for Transport	870,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,694,000
		2220101	Maintenance expenses- motor vehicles	1,121,393
		2220105	Routine maintenance- Tyres & Tubes	572,607
		2220200	Routine Maintenance-Other Assets	105,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,000
		3111000	Purchase of Office Furniture and General Equipment	800,000
		3111001	Purchase of Office Furniture and Fittings	250,000
		3111002	Purchase of Computers, Printers and other IT Equipment	550,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Recurent	1,144,497,283
			Development	
0003	01	2640400	Other Current Transfers, Grants and Subsidies	74,100,000
		2640499	Community Health Promoters Grant (Other Current Transfers)	74,100,000
		3110300	Refurbishment of Buildings	4,000,000
		3110302	Facility Improvement Fund (FIF) – Hospitals (AIA)-Repair and renovation of Kyuso, Mutomo and Nuu mortuaries	4,000,000
		3111100	Purchase of Medical and Dental Equipment	15,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Equipping, landscaping and installation of gates for newly constructed mortuaries at KCRH and Mwingi Level IV Hospital (including mortuary coolers)	15,000,000
			Total development	93,100,000
			Total SP	1,237,597,283
0003	01	0404043710	PRIMARY CARE NETWORKS (Establishment and Strengthening of primary care networks in the county (training and sensitization)	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	504,100
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	184,000
		2210302	Accommodation - Domestic Travel	100,000
		2210303	Daily Subsistence Allowance	220,100
		2210800	Hospitality Supplies and Services	452,000
		2210802	Boards, Committees, Conferences and Seminars	452,000
		2211200	Fuel Oil and Lubricants	43,900
		2211201	Refined Fuels and Lubricants for Transport	43,900
			Sub-Total Recurrent	1,000,000
			Development	
		0402013710	OTHER CAPITAL GRANTS AND TRANSFERS	-
0004	01	2640503	Universal Healthcare in Devolved System Program from DANIDA - To support level 1 facilities	-
			TOTAL CAPITAL GRANTS	-
				-
0003	1	0404033710	SP. 2.2 IMMUNIZATION AND DISEASE SURVEILLANCE	-
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	604,170
		2210303	Daily Subsistence Allowance	604,170
		2210500	Printing , Advertising and Information Supplies and Services	340,000
		2210502	Publishing and Printing Services	340,000
		2211200	Fuel Oil and Lubricants	600,000
		2211201	Refined Fuels and Lubricants for Transport	400,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	200,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Recurrent	1,544,170
				-
0005	01	0403033710	SP 2.3 HEALTH PROMOTION SUB PROGRAMME(HIV/ AIDS & TB SUB PROGRAMME)	
		2210200	Utilities Supplies and Services	60,900
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	60,900
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,073,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	835,000
		2210302	Accommodation - Domestic Travel	490,000
		2210303	Daily Subsistence Allowance	748,000
		2210800	Hospitality Supplies and Services	525,969
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	525,969
			Total Recurrent	2,659,869
			Total SP	2,659,869
				-
0003	01		SUB PROGRAMME: 2.4 (040301) COMMUNICABLE DISEASE CONTROL {Public health Operations - Programme}	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	424,194
		2210303	Daily Subsistence Allowance	424,194
		2211100	Office and General Supplies and Services	109,749
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	109,749
		2211200	Fuel Oil and Lubricants	750,000
		2211201	Refined Fuels and Lubricants for Transport	750,000
			Sub Total	1,283,943
				-
0003	01		SUB PROGRAMME: 2.5 (040302) NON-COMMUNICABLE DISEASE PREVENTION & CONTROL {Nutrition sub programme}	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs (Baby Friendly Community Initiative (BFCI- Nutrition promotion activities for under-fives) and malezi bora programme(Vitamin A supplementation and deworming)	820,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000
		2210302	Accommodation - Domestic Travel	295,000
		2210303	Daily Subsistence Allowance	205,000
		2210800	Hospitality Supplies and Services	181,200
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	181,200
			Total Recurrent	1,001,200
			SUB-TOTAL	1,001,200
				-
0005	01		SUB PROGRAMME: 2.6:(040401) HEALTH PROMOTION	
		2110200	Basic Wages - Temporary Employees	8,000,000
		2110202	Casual Labour -Others (Locum for nurses,lab techs and RCOs for level 2 facilities)	8,000,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	556,784

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210303	Daily Subsistence Allowance	556,784
		2210500	Printing , Advertising and Information Supplies and Services	784,735
		2210502	Publishing and Printing Services	31,212
		2210504	Advertising, Awareness and Publicity Campaigns (Radio Talkshows)	147,440
		2210505	Trade Shows and Exhibitions (Commemorate World Health days, agricultural show and trade fair)	606,083
		2210800	Hospitality Supplies and Services	300,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000
		2640400	Other Current Transfers, Grants and Subsidies	16,916,251
		2640499	Other Current Transfers - Other (County Primary Health Care facilities funding (dispensaries))	16,916,251
		Sub-Total		26,557,770
				-
0004	01	SP. 3.3 (040402) Specialised Services { Mobile Health Clinic Services and rehabilitative services Sub- Programme}		
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,762,154
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	580,817
		2210302	Accommodation - Domestic Travel	650,000
		2210303	Daily Subsistence Allowance	531,337
		2211200	Fuel Oil and Lubricants	650,000
		2211201	Refined Fuels and Lubricants for Transport	650,000
			Total Recurrent	2,412,154
			Total SP 3.3	2,412,154
			Total Recurrent Public Health and Sanitation	1,180,956,390
			Total Development Public Health and Sanitation	93,100,000
			TOTAL PUBLIC HEALTH AND SANITATION	1,274,056,390
				-
			DRUGS AND MEDICAL SUPPLIES MANAGEMENT	-
			0402003710 P.3 CURATIVE HEALTH SERVICES	-
				-
0006	01	0402013710 SP. 3.1 FORENSIC AND DIAGNOSTICS {Health Products and Technologies}		
		2110100	Basic Salaries - Permanent Employees	808,413,144
		2110101	Basic Salaries - Civil Service	808,413,144
		2110200	Basic Wages - Temporary Employees	1,200,000
		2110202	Casual Labour	1,200,000
		2210200	Communication, Supplies and Services	129,198
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	116,000
		2210202	Internet Connections	13,198
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,371,428
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,250,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210303	Daily Subsistence Allowance	2,121,428
		2210400	Foreign Travel and Subsistence, and other transportation costs	440,000
		2210403	Daily Subsistence Allowance	311,766
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	128,234
		2210500	Printing , Advertising and Information Supplies and Services	1,116,000
		2210502	Publishing and Printing Services	616,000
		2210504	Advertising, Awareness and Publicity Campaigns (Printing and Distribution of assorted Registers and Summary tools)	500,000
		2210700	Training Expense (including capacity building)	2,550,000
		2210710	Accommodation Allowance	663,000
		2210711	Training Fees	640,000
		2210712	Trainee Allowance	445,000
		2210715	Kenya School of Government	604,000
		2210799	Training Expenses - Other	198,000
		2210800	Hospitality Supplies and Services	1,350,000
		2210802	Boards, Committees, Conferences and Seminars	700,000
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	650,000
		2211000	Specialised Materials and Supplies	293,660,092
		2211001	Pharmaceutical Medical Items	100,500,000
		2211002	Dressings and Other Non-Pharmaceutical Medical Items	93,160,092
		2211031	Facility Improvement Fund (FIF) – Hospitals (AIA)-Pharmaceuticals and Non-Pharmaceuticals	100,000,000
		2211100	Office and General Supplies and Services	885,518
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	463,876
		2211102	Supplies and Accessories for Computers and Printers	361,136
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,506
		2211200	Fuel Oil and Lubricants	2,450,000
		2211201	Refined Fuels and Lubricants for Transport	2,450,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	999,999
		2220101	Maintenance expenses- motor vehicle	737,748
		2220105	Routine maintenance- Tyres & Tubes	262,251
		2220200	Routine Maintenance-Other Assets	4,470,118
		2220203	Maintenance of Medical and Dental Equipment (maintenance of haematology, biochemistry, CT scan, Ultra sound machines, mortury coolants,washing machines, generators, renal dialysis machine,anaesthesia,oxygen analyser, ECG machines, water purification machine at the dialysis unit)	4,340,810
		2220205	Maintenance of Buildings and Stations -- Non-Residential	129,308
		3111000	Purchase of Office Furniture and General Equipment	1,200,000
		3111001	Purchase of Office Furniture and Fittings	550,000
		3111002	Purchase of Computers, Printers and other IT Equipment	650,000
			Total Recurrent	1,123,235,496

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210202	Internet Connections (Wifi maintenance costs)	268,200
		2210203	Courier and Postal Services	14,800
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,024,450
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	468,650
		2210302	Accommodation - Domestic Travel	690,950
		2210303	Daily Subsistence Allowance	768,720
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	90,430
		2210307	Passage and Transfer Expenses	5,700
		2210400	Foreign travel and Subsistence Allowance	1,352,516
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	560,400
		2210402	Accommodation	440,700
		2210403	Daily Subsistence Allowance	240,616
		2210404	Sundry Items (Airport tax, taxis etc)	110,800
		2210500	Printing , Advertising and Information Supplies and Services	982,724
		2210502	Publishing and printing services	227,281
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	58,058
		2210504	Advertising, Awareness and Publicity Campaigns	271,105
		2210505	Trade Shows and Exhibitions	426,280
		2210600	Rentals of Produced Assets	376,315
		2210603	Rents and Rates - Non-Residential	376,315
		2210700	Training Expense (including capacity building)	1,586,810
		2210701	Travel Allowance	326,220
		2210710	Accommodation Allowance	343,550
		2210711	Tuition fees	175,450
		2210715	Kenya School of Government	510,940
		2210799	Training Expenses - Other (refresher courses on livelihood value addition initiatives)	230,650
		2210800	Hospitality Supplies and Services	936,417
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	474,172
		2210802	Boards, Committees, Conferences and Seminars	462,245
		2210900	Insurance Costs	829,000
		2210903	Plant, Equipment and Machinery Insurance	829,000
		2211100	Office and General Supplies and Services	1,089,812
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	531,862
		2211102	Supplies and Accessories for Computers and Printers	374,970
		2211103	Sanitary and Cleaning Materials, Supplies and Services	182,980
		2211200	Fuel, Oil and Lubricants	1,360,000
		2211201	Refined Fuels and Lubricants for Transport (Office Operations)	1,360,000
		2211300	Other Operating Expenses	1,755,331

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211305	Contracted guards and cleaning services (Kwa Kilui)	1,478,875
		2211306	Membership Fees, Dues & Subscriptions to Professional & Trade Bodies	276,456
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	547,650
		2220101	Maintenance expenses -Motor vehicle	547,650
		2220200	Routine maintenance- Other Assets	316,415
		2220202	Maintenance of office equipments and repairs	316,415
		3111000	Purchase of Office Furniture and General Equipment	1,590,000
		3111001	Purchase of Office Furniture and Fittings	540,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,050,000
		3111400	Pre-feasibility, Feasibility and Appraisal Studies	1,900,000
		3111401	Launch of Recasted KIVEST (2015-2035)	1,900,000
			Total General Admin	104,821,718
			DEPARTMENT OF TRADE AND MARKETS (DIRECTORATE OF MARKETING AND INVESTMENT)	
			030300 P 2: TRADE DEVELOPMENT AND PROMOTION	
			030301 S.P 2.1:Domestic Trade Development	
		2210100	Utilities Supplies and Services	435,751
		2210101	Electricity (various markets)	261,235
		2210102	Water and sewerage charges (various markets and sub county offices)	174,516
		2210200	Communication, Supplies and Services	385,590
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	274,950
		2210299	Communication, Supplies - Othe	110,640
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,432,325
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	274,675
		2210302	Accommodation - Domestic Travel	454,850
		2210303	Daily Subsistence Allowance	696,000
		2210307	Passage and Transfer Expenses	6,800
		2210500	Printing , Advertising and Information Supplies and Services	215,710
		2210502	Publishing and printing services	215,710
		2210700	Training Expense (including capacity building)	2,000,000
		2210707	Capacity Building of MSMEs (bookkeeping and customers handling skills and norms)	2,000,000
		2210800	Hospitality Supplies and Services	679,970
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	323,700
		2210802	Boards, Committees, Conferences and Seminars	356,270
		2211100	Office and General Supplies and Services	395,668
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	239,416
		2211103	Sanitary and Cleaning Materials, Supplies and Services	156,252
		2211200	Fuel Oil and Lubricants	1,229,890

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211201	Refined Fuels and Lubricants for Transport	1,229,890
		2211300	Other Operating Expenses	737,915
		2211305	Contracted guards and cleaning services	737,915
		2220100	Routine Maintenance	268,200
		2220101	Maintenance expenses -Motor vehicle	268,200
		2220200	Routine maintenance - Buildings	1,258,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	1,258,000
		3111000	Purchase of Office Furniture and General Equipment	946,267
		3111001	Purchase of Office Furniture and Fittings	225,450
		3111002	Purchase of Computers, Printers and other IT Equipment	720,817
		3111400	Pre-feasibility, Feasibility and Appraisal Studies	1,500,000
		3111401	Development and improvement of a policy for trade and markets)	1,500,000
			Sub Total Trade	11,870,876
			Development	
		3110200	Construction of buildings	51,000,000
		3110202	Market infrastructure and livestock market development and maintenance- Fencing of Mutha and Ngomeni Livestock yards	4,000,000
		3110202	Purchase and establishment of livestock yard at Kamuwongo Market (ESP-supported site)	2,000,000
		3110202	Purchase and establishment of livestock yard at Kakongo Market (ESP-supported site)	2,000,000
		3110202	Repair of 15 markets, construction of 20 market toilets , fencing of ESP markets and Establishment of 5 New Markets	43,000,000
		3110500	Construction and civil works	42,000,000
		3110504	Installation of solar security lights in 14 trade centres/ markets	20,000,000
		3110504	Maintenance and repair of solar security lights across the 40 wards	22,000,000
		3111100	Purchase of Specialised Plant, Equipment and Machinery	26,000,000
		3130101	Establishment of 3 Juakali sheds,Acquisition of modern tools for registered groups(shavers, carpentry and Masonry tools, hair dressing machines, etc.)	25,000,000
		3130101	Purchase of an MSME Profiling System	1,000,000
			Sub Total Trade Development	119,000,000
			Total Trade	130,870,876
			030702 S.P 2.2: FAIR TRADE AND CONSUMER PROTECTION(INDUSTRY & INVESTMENT)	
		2210100	Utilities Supplies and Services	100,300
		2210101	Electricity	68,700
		2210102	Water and sewerage charges	31,600
		2210200	Communication, Supplies and Services	14,000
		2210203	Courier and Postal Services	14,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110400	Construction of Roads	5,000,000
		3110402	Construction of internal roads in Kitui County Industrial Park	5,000,000
		3110500	Construction and civil works	40,254,210
		3110504	Land banking, titling, and zoning in all designated EIZs	12,000,000
		3110504	Extension of Masinga piped water and construction of underground tank	9,254,210
		3110504	Moving of overhead electricity line and connection to the transformer and 730KVA back up generator	8,000,000
		3110504	Solid waste management systems	3,500,000
		3110504	Equipping of CAIP Administration block with Furniture and fittings,computer and computer accessories and security cameran system	5,000,000
		3110504	ICT backbone infrastructure- Connecting CAIP to Faiba and distributing the Faiba to the 4 aggregation centres and the value addition block	2,500,000
		3111400	Pre-feasibility, Feasibility and Appraisal Studies	16,400,000
		3111401	Establishment of CAIP governance and management framework	6,500,000
		3111401	Development of legal and regulatory framework to support CAIP (develop CAIP Act, Land Management Act and Policy Guidelines)	3,900,000
		3111499	Feasibility studies for priority identified value chains(Cereals and pulses; Livestock and livestock products; minerals ;apiculture; cotton and fibre; forest and forest products)	6,000,000
			Sub Total Fare Trade Development	73,354,210
			Total Fair Trade	136,679,773
			Cooperatives and Citizen Group Economic Empowerment Initiatives	
			030400 P.3: COOPERATIVE DEVELOPMENT AND MANAGEMENT	
			030401 SP. 3.1 : GOVERNANCE AND ACCOUNTABILITY	
		2210100	Utilities Supplies and Services	235,751
		2210101	Electricity	161,235
		2210102	Water and sewerage charges	74,516
		2210200	Communication, Supplies and Services	245,800
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	216,800
		2210203	Courier and Postal Services	29,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,968,341
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	791,500
		2210302	Accommodation - Domestic Travel	1,112,841
		2210303	Daily Subsistence Allowance	1,064,000
		2210500	Printing , Advertising and Information Supplies and Services	398,386
		2210502	Publishing and printing services	227,281
		2210504	Advertising, Awareness and Publicity Campaigns	171,105
		2210600	Rentals of Produced Assets	362,177
		2210603	Rents and Rates - Non-Residential	362,177
		2210700	Training Expenses	12,100,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210707	Development of Cooperative curriculum and implementation	4,000,000
		2210799	Business aggregation-Mapping of cooperatives into KCAIP operations	4,000,000
		2210712	Conduct cooperative societies governance training workshops(mwingi and Kitui)	3,000,000
		2210715	Kenya School of Government	1,100,000
		2210800	Hospitality Supplies and Services	11,968,630
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	468,630
		2210802	Conduct 100 cooperative audits across the 40 wards	4,500,000
		2210802	Attendance and facilitation of 120 Cooperative Societies' General Annual Meetings and Management Committee meetings across the 40 wards	3,500,000
		2210809	Conduct governance training for 200 Cooperatives across the 40 wards	3,500,000
		2211100	Office and General Supplies and Services	261,875
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	261,875
		2211200	Fuel Oil and Lubricants	986,950
		2211201	Refined Fuels and Lubricants for Transport	986,950
		2211300	Other operating expenses	6,500,000
		2211309	Supervision of cooperative society elections of 120 cooperatives across the 40 wards	3,000,000
		2211320	Inspection of 72 cooperative societies for compliance and revival across the 40 wards	3,500,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	347,473
		2220101	Maintenance expenses -Motor vehicle	347,473
		3111000	Purchase of Office Furniture and General Equipment	2,296,000
		3111001	Purchase of Office Furniture and Fittings	596,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,700,000
			Total Cooperative	38,671,383
		030403 SP. 3.2:	MARKETING VALUE ADDITION AND RESEARCH (Marketing-Branding)	
		2210200	Communication, Supplies and Services	189,031
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	189,031
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,171,097
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	293,505
		2210302	Accommodation - Domestic Travel	412,642
		2210303	Daily Subsistence Allowance	464,950
		2210500	Printing , Advertising and Information Supplies and Services	17,445,679
		2210502	Branding and marketing of county conferences in Support of Cooperatives and MSMEs across all 40 wards	4,200,000
		2210504	Branding of county entry and exit points(Katumba and Kona-kaliti)	1,500,000
		2210504	Branding of the Kitui County Aggregation Industrial Park	5,250,000
		2210504	Branding of 3 Kitui County Headquarter entry Points (Kaveta Roundabout Entering Kitui from Nairobi; Kwa Kalondu junction ;Entry from Museve)	6,200,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210302	Accommodation - Domestic Travel	856,900
		2210303	Daily Subsistence Allowance	778,300
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	210,000
		2210400	Foreign Travel and Subsistence, and other transportation costs	696,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	174,000
		2210402	Accommodation	364,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	158,000
		2210500	Printing , Advertising and Information Supplies and Services	965,331
		2210502	Publishing and Printing Services	259,437
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	107,000
		2210504	Advertising, Awareness and Publicity Campaigns	140,186
		2210505	Trade Shows and Exhibitions	458,708
		2210600	Rentals of Produced Assets	231,888
		2210606	Hire of Equipment, Plant and Machinery	231,888
		2210700	Training Expense (including capacity building) Locally	1,568,720
		2210701	Travel Allowance	492,048
		2210710	Accommodation Allowance	446,472
		2210711	Tuition Fees	270,200
		2210715	Kenya School of Government	360,000
		2210800	Hospitality Supplies and Services	1,380,841
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	919,841
		2210802	Boards, Committees, Conferences and Seminars	461,000
		2211000	Specialised Materials and Supplies	352,737
		2211016	Purchase of Uniforms and Clothing - Staff	352,737
		2211100	Office and General Supplies and Services	1,084,555
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	464,555
		2211102	Supplies and Accessories for Computers and Printers	420,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	35,000
		2211199	Office and General Supplies	165,000
		2211200	Fuel Oil and Lubricants	1,024,972
		2211201	Refined Fuels and Lubricants for Transport	1,024,972
		2211300	Other Operating Expenses	41,335
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	41,335
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	739,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	325,000
		2220105	Routine Maintenance - Vehicles	414,000
		2220200	Routine Maintenance - Other Assets	234,000
		2220210	Maintenance of Computers, Software, and Networks	234,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111000	Purchase of Office Furniture and General Equipment	1,423,185
		3111001	Purchase of Office Furniture and Fittings	250,000
		3111002	Purchase of Computers, Printers and other IT Equipment	998,185
		3111009	Purchase of other Office Equipment	175,000
			Total Recurrent Vote	39,059,143
0002		100200	Environmental Research and development	
	01	100201	Environmental Research and Development	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	939,588
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	301,598
		2210302	Accommodation - Domestic Travel	323,133
		2210303	Daily Subsistence Allowance	314,857
		2210500	Printing , Advertising and Information Supplies and Services	154,706
		2210502	Publishing and Printing Services	154,706
		2210700	Training Expense (including capacity building) Locally	910,477
		2210701	Travel Allowance	395,229
		2210710	Accommodation Allowance	310,004
		2210715	Kenya School of Government	205,244
		2210800	Hospitality Supplies and Services	100,000
		2210805	National Celebrations (World Environment Day)	100,000
		2211300	Other Operating Expenses	40,600
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,600
			Total Recurrent Vote	2,145,371
			Total SP	2,145,371
0002		100400	P1 Waste Management	
	01	100401	SP. 1.1 Sustainable Waste Management	
		2210200	Communication, Supplies and Services	382,100
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	382,100
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	919,078
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	306,088
		2210302	Accommodation - Domestic Travel	310,133
		2210303	Daily Subsistence Allowance	302,857
		2210500	Printing , Advertising and Information Supplies and Services	191,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	191,000
			Total Recurrent Vote	1,492,178
			Total SP	1,492,178

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
0002		100300	Climate Change Adaptation and Mitigation	
	01	100301	Climate change Adaptation and Mitigation	
		2110100	Basic Salaries - Permanent Employees	15,231,690
		2110101	Basic Salaries - Civil Service	15,163,690
		2110120	Leave Allowance	68,000
		2110200	Basic Wages - Temporary Employees	360,000
		2110202	Casual Labour-Others	360,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,066,550
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	302,490
		2210302	Accommodation - Domestic Travel	358,204
		2210303	Daily Subsistence Allowance	304,856
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	101,000
		2210800	Hospitality Supplies and Services	314,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	211,000
		2210802	Boards, Committees, Conferences and Seminars	103,000
		2211200	Fuel Oil and Lubricants	824,972
		2211201	Refined Fuels and Lubricants for Transport	824,972
		2211100	Office and General Supplies and Services	416,668
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	213,277
		2211102	Supplies and Accessories for Computers and Printers	203,391
		2210700	Training Expense (including capacity building) Locally	812,000
		2210701	Travel Allowance	312,000
		2210710	Accommodation Allowance	320,000
		2210715	Kenya School of Government	180,000
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	650,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000
		2220105	Routine Maintenance - Vehicles	350,000
			Total Recurrent Vote	19,675,880
			Development	
		2630200	Capital grants to government agencies and other levels of government	277,443,765
		2630203	County contribution of 3% of the County Development budget to attract CCRI donor funding for climate adaptation and mitigation projects	75,570,509
		2630203	World Bank Credit to Finance Locally - Led Climate Action Programme (FLLoCA), County Climate Resilience Investment (CCRI) Grant III	201,873,256
			Total Development	277,443,765
			Total SP	297,119,645

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
0002		070100 P1	Natural Resources Conservation and Management	
	01	070102 SP. 1.1	Forest Conservation and Tree Growing	
		2210100	Utilities Supplies and Services	40,000
		2210102	Water and sewerage charges	40,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	924,279
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,280
		2210302	Accommodation - Domestic Travel	318,143
		2210303	Daily Subsistence Allowance	305,856
		2210500	Printing , Advertising and Information Supplies and Services	256,000
		2210505	Trade Shows and Exhibitions	256,000
		2210600	Rentals of Produced Assets	223,900
		2210606	Hire of Equipment, Plant and Machinery	223,900
		2210800	Hospitality Supplies and Services	100,000
		2210805	National Celebrations (International Day of Forests)	100,000
		2211000	Specialised Materials and Supplies	220,000
		2211016	Purchase of Uniforms and Clothing - Staff	220,000
		2211000	Specialised Materials and Supplies	154,000
		2211004	Fungicides, Insecticides and Sprays	96,000
		2211007	Agricultural Materials, Supplies and Small Equipment	58,000
			Total Recurrent Vote	1,918,179
			Development	
		2630200	Capital grants to government agencies and other levels of government	-
		2630203	Kenya Watershed Services Improvement Project (KEWASIP) Grant	
		3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	8,500,000
		3111305	Purchase tree seeds and seedlings	8,500,000
			Total Development	8,500,000
			Total SP	10,418,179
0002		070100 P1	Environmental Management and Protection	
	01	070102 SP. 1.1	Catchment Rehabilitation and Conservation	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	729,830
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,980
		2210302	Accommodation - Domestic Travel	218,200
		2210303	Daily Subsistence Allowance	310,650
		2210800	Hospitality Supplies and Services	100,000
		2210805	National Celebrations (World Desertification and Drought Day)	100,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211100	Office and General Supplies and Services	284,942
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	182,272
		2211102	Supplies and Accessories for Computers and Printers	102,670
		3111000	Purchase of Office Furniture and General Equipment	267,413
		3111002	Purchase of Computers, Printers and other IT Equipment	267,413
			Total Recurrent Vote	1,382,185
			Total SP	1,382,185
		#2	ENERGY, MINERALS & NATURAL RESOURCES DEPARTMENT	
0003		100500 P1	Power Transmission & Distribution	
	01	100501 SP. 1.1	Rural Electrification Programme	
		2110100	Basic Salaries - Permanent Employees	8,706,351
		2110101	Basic Salaries - Civil Service	8,668,351
		2110120	Leave Allowance	38,000
		2210200	Communication, Supplies and Services	762,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	762,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,753,120
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	881,200
		2210302	Accommodation - Domestic Travel	989,234
		2210303	Daily Subsistence Allowance	702,686
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	180,000
		2210500	Printing , Advertising and Information Supplies and Services	290,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	290,000
		2211200	Fuel Oil and Lubricants	2,049,944
		2211201	Refined Fuels and Lubricants for Transport	2,049,944
		2211300	Other Operating Expenses	49,803
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	49,803
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	1,298,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	650,000
		2220105	Routine Maintenance - Vehicles	648,000
			Total Recurrent Vote	15,909,218
			Development	
		31110500	Construction and Civil Works	50,000,000
		31110504	Other Infrastructure and Civil Works (Rural Electrification, Power Transmission and Distribution)	50,000,000
			Total Development	50,000,000
			Total SP	65,909,218

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
0003		100600	Alternative Energy Technologies	
	01	100601 SP. 1.1	Alternative Energy Technologies	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,488,488
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	840,725
		2210302	Accommodation - Domestic Travel	929,486
		2210303	Daily Subsistence Allowance	718,277
		2210700	Training Expense (including capacity building) Locally	2,805,904
		2210701	Travel Allowance	836,819
		2210710	Accommodation Allowance	916,660
		2210711	Tuition Fees	312,425
		2210715	Kenya School of Government	740,000
		2210800	Hospitality Supplies and Services	940,128
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	940,128
		2211100	Office and General Supplies and Services	1,695,692
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	982,277
		2211102	Supplies and Accessories for Computers and Printers	713,415
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	939,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	325,000
		2220105	Routine Maintenance - Vehicles	614,000
		3111000	Purchase of Office Furniture and General Equipment	980,000
		3111002	Purchase of Computers, Printers and other IT Equipment	980,000
		3111100	Purchase of Specialised Plant, Equipment and Machinery	3,000,000
		3111109	Purchase of Educational Aids and Related Equipment (Purchase of clean cook stoves to aid in training on their installation and use)	3,000,000
			Total Recurrent Vote	12,849,212
			Development	
		3110500	Construction and Civil Works	25,000,000
		3110504	Other Infrastructure and Civil Works (Installation of solar security lights in upcoming markets in Kitui County)	20,000,000
		3110599	Other Infrastructure and Civil Works (Maintenance of solar security lights in upcoming markets in Kitui County)	5,000,000
		3111500	Rehabilitation of Civil Works	7,000,000
		3111504	Other Infrastructure and Civil Works (Installation of solar powered water pumping system)	7,000,000
		3111504	Other Infrastructure and Civil Works (Pending bills)	
			Total Development	32,000,000
			Total SP	44,849,212

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Mineral Resources Programme	
0004			Sub programme: 100701 Community sensitization and awareness creation in minerals rich areas	
	01	2110100	Basic Salaries - Permanent Employees	4,496,776
		2110101	Basic Salaries - Civil Service	4,470,776
		2110120	Leave Allowance	26,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,651,282
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	890,725
		2210302	Accommodation - Domestic Travel	970,680
		2210303	Daily Subsistence Allowance	789,877
		2211300	Other Operating Expenses	59,803
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	59,803
		2210700	Training Expense (including capacity building) Locally	3,690,000
		2210701	Travel Allowance	1,790,000
		2210710	Accommodation Allowance	980,000
		2210799	Training Expenses	920,000
			Total Recurrent Vote	10,897,861
			Total SP	10,897,861
0004			Sub programme: 100304 Training and Capacity building	
	01	2210200	Communication, Supplies and Services	654,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	654,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,598,445
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	845,962
		2210302	Accommodation - Domestic Travel	972,683
		2210303	Daily Subsistence Allowance	779,800
		2210500	Printing , Advertising and Information Supplies and Services	262,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	262,000
		2210700	Training Expense (including capacity building) Locally	3,134,411
		2210701	Travel Allowance	1,221,803
		2210710	Accommodation Allowance	986,500
		2210799	Training Expenses	926,108
			Total Recurrent Vote	6,648,856
			Total SP	6,648,856
0004				
	01	Sub progra	100702 Mining Policy Development and Coordination (Operationalization of Kitui County River Basins Sand Utilization and Conservation Act 2024)	
		2210200	Communication, Supplies and Services	730,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	730,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,350,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	590,000
		2210302	Accommodation - Domestic Travel	895,000
		2210303	Daily Subsistence Allowance	915,000
		2210310	Field Operational Allowance	950,000
		2210700	Training Expense (including capacity building) Locally	3,000,000
		2210701	Travel Allowance	887,000
		2210703	Production and Printing of Training Materials	378,000
		2210704	Hire of Training Facilities and Equipment	211,000
		2210710	Accommodation Allowance	964,000
		2210715	Kenya School of Government	560,000
		2210800	Hospitality Supplies and Services	870,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	320,000
		2210802	Boards, Committees, Conferences and Seminars	550,000
		2211000	Specialised Materials and Supplies	620,000
		2211016	Purchase of Uniforms and Clothing - Staff	350,000
		2211031	Specialised Materials (Tools of work)	270,000
		2211100	Office and General Supplies and Services	1,024,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	300,000
		2211102	Supplies and Accessories for Computers and Printers	412,000
		2211199	Office and General Supplies	312,000
		2211200	Fuel Oil and Lubricants	1,300,000
		2211201	Refined Fuels and Lubricants for Transport	1,300,000
		3111000	Purchase of Office Furniture and General Equipment	1,106,000
		3111001	Purchase of Office Furniture and Fittings	450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	360,000
		3111009	Purchase of other Office Equipment	296,000
			Total Recurrent	12,000,000
			Total SP	12,000,000
0004				
	01		Sub programme: 100801 Minerals Resources Development	
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,722,083
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	918,422
		2210302	Accommodation - Domestic Travel	928,261
		2210303	Daily Subsistence Allowance	875,400
		2210500	Printing , Advertising and Information Supplies and Services	620,000
		2210505	Trade Shows and Exhibitions	620,000
		2210600	Rentals of Produced Assets	1,229,826

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210606	Hire of Equipment, Plant and Machinery	1,229,826
		2211200	Fuel Oil and Lubricants	2,049,944
		2211201	Refined Fuels and Lubricants for Transport	2,049,944
		2220100	Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery	1,498,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	650,000
		2220105	Routine Maintenance - Vehicles	848,000
			Total Recurrent	8,119,853
			Development	
		2640400	Other Current Transfers, Grants and Subsidies	336,118
		2640499	Other Current Transfers - Allocation for 20% for Mineral Royalties	336,118
		3110500	Construction and Civil Works	5,500,000
		3110504	Other Infrastructure and Civil Works (PENDING BILL FOR INSTALLATION OF FABRICATED CONTAINERS FOR GEMOLOGY LABORATORY)	5,500,000
			Total Development	5,836,118
			Total SP	13,955,971
			Total Recurrent	132,097,936
			Total Development	373,779,883
			Total Vote 3733	505,877,819
			VOTE 3734: MINISTRY OF CULTURE, GENDER, YOUTH, ICT, SPORTS & SOCIAL SERVICES	
0001			0301003710 P 1: General Administration, Planning and Support Services	
	01		0301013710 S.P 1.1: General administration planning and support services	
		2110100	Basic Salaries -Permanent Employees	90,018,005
		2110101	Basic Salaries- Civil Service	90,018,005
		2210100	Utilities Suppliers and Services	216,000
		2210101	Electricity	187,000
		2210102	Water and sewerage charges	29,000
		2210200	Communication, Supplies and Services	145,400
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	68,000
		2210202	Internet Connections	70,000
		2210203	Courier and Postal Services,	7,400
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,044,352
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	363,352
		2210302	Accommodation - Domestic Travel	335,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210303	Daily Subsistence allowance	346,000
		2210400	Foreign Travel and Subsistence, and other transportation costs	511,100
		2210401	Travel Costs (airlines, bus, railway, etc.)	232,000
		2210402	Accommodation	224,000
		2210404	Sundry Item (e.g. Airport tax, taxis)	55,100
		2210500	Printing , Advertising and Information Supplies and Services	1,370,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	145,000
		2210505	Trade Shows and Exhibition	1,100,000
		2210599	Printing, Advertising - Other	125,000
		2210700	Training Expense (including capacity building)	975,000
		2210701	Travel Allowance	153,000
		2210710	Accommodation Allowance	104,000
		2210715	Kenya School of Government	614,000
		2210799	Training Expenses-Other(Capacity Building and training)	104,000
		2210800	Hospitality Supplies and Services	372,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	240,000
		2210802	Boards, Committees, Conferences,Seminars and trainings	132,000
		2211100	Office and General Supplies and Services	867,400
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	364,000
		2211102	Supplies and Accessories for computers and printers	303,400
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000
		2211200	Fuel Oil and Lubricants	1,318,565
		2211201	Refined Fuels and Lubricants for Transport	1,318,565
		2220100	Routine maintenance	605,000
		2220105	Routine maintenance - Motor Veh.	605,000
			Total of 930 General Administration and Planning Services	97,442,822
	#1		Youth, Sports, ICT & Innovations	
0003	01	0506013710	Youth Development Services	
		2210200	Communication, Supplies and Services	197,140
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	156,540
		2210202	Internet Connections	36,540
		2210203	Courier and Postal Services	4,060
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	397,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,500
		2210302	Accommodation - Domestic Travel	130,500
		2210303	Daily Subsistence Allowance	116,000
		2210500	Printing , Advertising and Information Supplies and Services	2,918,382

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210502	Publishing and Printing Services advertizements	73,080
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,300
		2210504	Advertising, Awareness and Publicity Campaigns - Youth sensitization on SRHR, mental health, HIV/AIDS and legal awareness	2,825,002
		2210700	Training Expense (including Capacity Building)	1,049,150
		2210701	Travel Allowance, training costs	159,500
		2210702	Remuneration of Instructors and Contract Based Training Services	127,500
		2210703	Production and Printing of Training Materials	108,750
		2210704	Hire of Training Facilities and Equipment	87,000
		2210710	Accommodation Allowance	201,000
		2210715	Kenya School of Government	365,400
		2210800	Hospitality Supplies and Services	290,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	145,000
		2210802	Boards, Committees, Conferences and Seminars	145,000
		2211100	Office and General Supplies and Services	186,760
		2211101	General Office Supplies (Stationery and small office equipment etc)	81,200
		2211102	Supplies and Accessories for Computers and Printers	81,200
		2211103	Sanitary and Cleaning Materials, Supplies and Services	24,360
		2211200	Fuel Oil and Lubricants	416,000
		2211201	Refined Fuels and Lubricants for Transport	416,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	220,400
		2220101	Maintenance Expenses - Motor Vehicles	220,400
		3111000	Purchase of Office Furniture and General Equipment	374,050
		3111001	Purchase of Office Furniture and General Equipment	140,600
		3111002	Purchase of Computers, Printers and other IT Equipment	152,250
		3111005	Purchase of Photocopiers	40,600
		3111009	Purchase of other Office Equipment	40,600
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	446,800
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Youth Skills Mapping and Baseline Survey	446,800
			Total Recurrent	6,495,682
				-
0003	01	Development		
		3110504	Other Infrastructure and Civil Works -	
			Total Development	-
			Total SP	6,495,682
				-
0003		PROGRAMME 2: ICT INFRASTRUCTURE DEVELOPMENT		-
	01	0505013710	ICT Infrastructure Connectivity	-
		2210200	Communication, Supplies and Services	328,800

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	92,000
		2210202	Internet Connections	173,000
		2210299	Communication, Supplies - Other	63,800
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	807,500
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	98,000
		2210302	Accommodation - Domestic Travel	148,000
		2210303	Daily Subsistence Allowance	561,500
		2210500	Printing , Advertising and Information Supplies and Services	1,600,619
		2210505	Trade Shows and Exhibitions	1,600,619
		2210700	Training Expense (including capacity building)	278,500
		2210701	Travel Allowance	159,500
		2210704	Hire of Training Facilities and Equipment	30,500
		2210711	Tuition Fees Allowance	88,500
		2210800	Hospitality Supplies and Services	190,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	103,000
		2210802	Boards, Committees, Conferences and Seminars	87,000
		2211100	Office and General Supplies and Services	284,808
		2211102	Supplies and Accessories for computers and printers	244,808
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000
		2211200	Fuel Oil and Lubricants	368,200
		2211201	Refined Fuels and Lubricants for Transport	368,200
		3111000	Purchase of Office Furniture and General Equipment	200,596
		3111001	Purchase of Office Furniture and General Equipment	200,596
			Totals for sub-programme-recurrent	4,059,023
			Development	
		3110301	Refurbishment of Residential Buildings - Maintenance of ICT Data Centre	6,500,000
		3111111	Purchase of ICT Networking and Communication Equipment - Wifi Installation in ICT centres	2,791,844
		3111112	Purchase of Software - Web Hosting	1,267,590
		3111112	Purchase of Software - Web Redesigning and Development	2,840,950
			Total Development	13,400,384
			Total SP	17,459,407
0002		030600	P.5 Sports	
	01	0306013710	S.P 5.1 Sport Training and Competitons	
		2210100	Utilities Supplies and Services	49,000
		2210101	Electricity	49,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210200	Communication, Supplies and Services	137,460
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	107,000
		2210202	Internet Connections	30,460
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	993,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	324,000
		2210302	Accommodation - Domestic Travel	324,000
		2210303	Daily Subsistence Allowance	215,000
		2210310	Field Operational Allowance	130,000
		2210500	Printing , Advertising and Information Supplies and Services	35,721,534
		2210504	Advertising, Awareness and Publicity Campaigns - County football tournaments culminating in Governor's Cup	35,721,534
		2210700	Training Expense (including capacity building)	4,656,200
		2210701	Travel Allowance	100,000
		2210707	Project Allowance- Participation in KYISA, KICOSCA and county tournaments	4,366,200
		2210715	Kenya School of Government	190,000
		2210800	Hospitality Supplies and Services	224,740
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	139,200
		2210802	Boards, Committees, Conferences and Seminars	85,540
		2211000	Specialised Materials and Supplies	2,748,003
		2211016	Purchase of Uniforms and Clothing - Staff	29,000
		2211031	Specialised Materials -(Procurement of sports equipment)	2,719,003
		2211100	Office and General Supplies and Services	256,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	140,000
		2211102	Supplies and Accessories for Computers and Printers	116,000
		2211200	Fuel Oil and Lubricants	470,800
		2211201	Refined Fuels and Lubricants for Transport	470,800
		2211300	Other Operating Expenses	2,031,506
		2211306	Membership Fees, Dues and Subscriptions - Partnership with institutions and federations - Support to athletics camps and federation events	2,031,506
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	119,200
		2220101	Maintenance Expenses - Motor Vehicles and cycles	119,200
		2220200	Routine Maintenance - Other Assets	48,000
		2220202	Maintenance of Office Furniture and Equipment	30,600
		2220210	Maintenance of Computers, Software, and Networks	17,400
			Total Recurrent	47,455,443
			Total for S.P 5.1 Sport Training and Competitons	47,455,443
0002	01	0306023710	SP. 5.2 Development and Management of Sport Facilities	

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210100	Utilities Supplies and Services	109,600
		2210101	Electricity	52,200
		2210102	Water and sewerage charges	57,400
		2210200	Communication, Supplies and Services	58,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	58,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	371,600
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210302	Accommodation - Domestic Travel	157,000
		2210303	Daily Subsistence Allowance	98,600
		2210500	Printing , Advertising and Information Supplies and Services	87,000
		2210504	Advertising, Awareness and Publicity Campaigns	87,000
		2210800	Hospitality Supplies and Services	58,000
		2210802	Boards, Committees, Conferences and Seminars	58,000
		2211100	Office and General Supplies and Services	139,200
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	139,200
		2211200	Fuel Oil and Lubricants	245,000
		2211201	Refined Fuels and Lubricants for Transport	245,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	139,200
		2220101	Maintenance Expenses - Motor Vehicles and cycles	139,200
		2220200	Routine Maintenance - Other Assets	29,000
		2220210	Maintenance of Computers, Software, and Networks	29,000
			Total Recurent	1,236,600
			Development	
		3110504	Other Infrastructure and Civil Works - Development of ward playgrounds	27,770,782
		3110504	Other Infrastructure and Civil Works - Development of Kivou and Kyoani Stadiums	11,605,298
			Total Development	39,376,080
			Total for SP. 5.2 Development and Management of Sport Facilities	40,612,680
			Total Youth, Sports, ICT & Innovations Recurrent	59,246,748
			Total Youth, Sports, ICT & Innovations Development	52,776,464
			Total Youth, Sports, ICT & Innovations	112,023,212
	#2		Culture, Gender & Social Services	
0002		030700 P 4	Gender and socio economic empowerment	
	01	0307023710 S.P 4.1	Gender and socio economic empowerment	
		2210200	Communication, Supplies and Services	122,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	116,520

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210202	Internet Connections	5,480
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	286,393
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	53,000
		2210302	Accommodation - Domestic Travel	120,840
		2210303	Daily Subsistence Allowance	112,553
		2210500	Printing , Advertising and Information Supplies and Services	77,000
		2210502	Publishing and Printing Services	48,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000
		2210700	Training Expense (including capacity building)	3,130,578
		2210701	Travel Allowance	100,000
		2210707	Project Allowance - Identification, training and grants for women groups	830,841
		2210709	Research Allowance - Development, validation and adoption of SGBV Policy	800,200
		2210710	Accommodation Allowance	179,800
		2210712	Trainee Allowance - Training of paralegals and community justice champions	600,110
		2210714	Gender Mainstreaming - Transport and basic support for GBV survivors	462,420
		2210715	Kenya School of Government	157,207
		2210800	Hospitality Supplies and Services	1,491,420
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	120,000
		2210805	National Celebrations - Commemoration of international gender and social inclusion days	1,371,420
		2211100	Office and General Supplies and Services	77,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	77,000
		2211200	Fuel Oil and Lubricants	198,600
		2211201	Refined Fuels and Lubricants for Transport	198,600
		2211300	Other Operating Expenses	506,200
		2211320	Temporary Committees Expenses - Establishment of Gender Mainstreaming Committees	506,200
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	98,600
		2220101	Maintenance Expenses - Motor Vehicles and cycles	98,600
		2220200	Routine Maintenance - Other Assets	72,400
		2220205	Maintenance of Buildings and Stations -- Non-Residential	46,000
		2220210	Maintenance of Computers, Software, and Networks	26,400
		3111000	Purchase of Office Furniture and General Equipment	91,000
		3111001	Purchase of Office Furniture and General Equipment	24,000
		3111002	Purchase of Computers, Printers and other IT Equipment	67,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	554,900
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Multi-stakeholder gender coordination workshops	554,900
			Total Recurrent	6,706,091
			Development	

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110504	Other Infrastructure and Civil Works - Construction of GBV Rescue Centre and Skills Development Hall (including furnishing)	5,112,016
			Total Development	5,112,016
			Total for S.P 4.1 Gender and socio economic empowerment	11,818,107
			030700 P. 6 Culture	
0002	01		0307013710 SP. 6.1 Conservation of Heritage	
		2210200	Communication, Supplies and Services	191,600
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	180,600
		2210202	Internet Connections	11,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	493,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	175,000
		2210302	Accommodation - Domestic Travel	173,000
		2210303	Daily Subsistence Allowance	145,000
		2210500	Printing , Advertising and Information Supplies and Services	1,438,460
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	59,000
		2210504	Advertising, Awareness and Publicity Campaigns	108,900
		2210505	Trade Shows and Exhibitions - Participation in trade fairs, workshops and national festivals (Pending Bills)	1,270,560
		2210700	Training Expense (including capacity building)	1,847,450
		2210705	Field Training Attachments	150,000
		2210707	Project Allowance (Cultural festivals, exhibitions and performances; participation in KICOSCA and KMCF)	1,697,450
		2210800	Hospitality Supplies and Services	139,200
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	69,600
		2210802	Boards, Committees, Conferences and Seminars	69,600
		2211100	Office and General Supplies and Services	63,800
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	34,800
		2211102	Supplies and Accessories for Computers and Printers	29,000
		2211200	Fuel Oil and Lubricants	153,600
		2211201	Refined Fuels and Lubricants for Transport	153,600
		2211300	Other Operating Expenses	877,600
		2211399	Other Operating Expenses-(Support for Kamba dress, visual and audio talent showcases)	877,600
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	28,300
		2220101	Maintenance Expenses - Motor Vehicles and cycles	28,300
		2220200	Routine Maintenance - Other Assets	12,600
		2220202	Maintenance of Office Furniture and Equipment	11,000
		2220210	Maintenance of Computers, Software, and Networks	1,600
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	338,625
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Partnerships with MDAs and cultural stakeholders	338,625

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Reccurent	5,584,235
			Development	
		3110301	Refurbishment of Residential Buildings (Refurbishment of Resource Centres, Social Halls, Public Parks and Community Libraries)	711,600
		3110301	Renovation and Refurbishment of Mwingi Resource Centre (Pending Bill)	1,917,638
		3110504	Other civil works - Construction of sump well and solarisation at SEHC	3,200,000
		3110599	Other civil works - Chain-link fencing and refurbishment of Mwingi Community Library gate	1,897,684
		3111001	Purchase of Office Furniture and Fittings - Furnishing of Mutonguni Social Hall	2,580,962
			Total Development	10,307,884
			Total for SP. 6.1 Conservation of Heritage	15,892,119
0002			030800 P.7 Social Development And Children services	
	01		0308013710 SP. 7.1 Community mobilization and development	
		2210200	Communication, Supplies and Services	58,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	48,000
		2210202	Internet Connections	10,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	564,800
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	237,000
		2210302	Accommodation - Domestic Travel	148,600
		2210303	Daily Subsistence Allowance	179,200
		2210500	Printing , Advertising and Information Supplies and Services	19,225,808
		2210502	Publishing and Printing Services	36,400
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000
		2210504	Advertising, Awareness and Publicity Campaigns - Kitui County Civic Education Program	18,702,408
		2210505	Trade Shows and Exhibitions	458,000
		2210700	Training Expense (including capacity building)	1,511,030
		2210799	Training Expenses - AGPO sensitization and training	1,511,030
		2210800	Hospitality Supplies and Services	1,596,162
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	158,000
		2210802	Boards, Committees, Conferences and Seminars	119,600
		2210805	National Celebrations - Commemoration of international social days	1,318,562
		2211100	Office and General Supplies and Services	166,750
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	87,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	79,750
		2211200	Fuel Oil and Lubricants	155,000
		2211201	Refined Fuels and Lubricants for Transport	155,000
		2211300	Other Operating Expenses	8,212,600

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211399	Other Operating Expenses - Provision of assistive devices to PWDs	8,212,600
		3111000	Purchase of Office Furniture and General Equipment	157,250
		3111002	Purchase of Computers, Printers and other IT Equipment	157,250
			Total Recurrent	31,647,400
			Total SP. 7.1 Community mobilization and development	31,647,400
0002	01	0308023710	SP. 7.2 Child Community Support services	
		2210100	Utilities Supplies and Services	29,000
		2210101	Electricity	29,000
		2210200	Communication, Supplies and Services	17,400
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	17,400
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	174,000
		2210302	Accommodation - Domestic Travel	87,000
		2210303	Daily Subsistence Allowance	87,000
		2210500	Printing , Advertising and Information Supplies and Services	29,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000
		2210800	Hospitality Supplies and Services	162,400
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	87,000
		2210802	Boards, Committees, Conferences and Seminars	75,400
		2640400	Other Current Transfers, Grants and Subsidies	1,209,531
		2640402	Donations - Support of Community Children Charitable Institution's with food and other utilities	1,209,531
			Total Recurrent	1,621,331
			Total for SP. 7.2 Child Community Support services	1,621,331
			Total Culture, Gender & Social Services Recurrent	45,559,057
			Total Culture, Gender & Social Services Development	15,419,900
			Total Culture, Gender & Social Services	60,978,957
			Total Recurrent	202,248,627
			Total Development	68,196,364
			Total Vote 3734	270,444,991
426,000,000			VOTE 3735: MINISTRY OF FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT	
		070100	P1: General Administration Planning and Support Services	
		070101	S.P.1.1 General Administration and Support Services	
		2110100	Basic Salaries - Permanent Employees	245,991,867
		2110101	Basic Salaries - Civil Service	245,991,867
		2120100	Employer Contributions to Compulsory National Social Security Schemes	124,090

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2120103	Employer Contribution to Staff Pensions Scheme - Implementation of superannuation scheme for the devolve	124,090
		2210100	Utilities Supplies and Services	249,400
		2210101	Electricity	145,000
		2210102	Water and sewerage charges	104,400
		2210200	Communication, Supplies and Services	1,000,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	522,000
		2210202	Internet Connections (Wifi maintenance costs)	464,000
		2210203	Courier and Postal Services	14,500
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,358,689
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	130,500
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	554,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	173,689
		2210400	Foreign travel and Subsistence Allowance	500,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000
		2210500	Printing , Advertising and Information Supplies and Services	1,385,800
		2210502	Publishing and Printing Services	261,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	621,800
		2210504	Advertising, Awareness and Publicity Campaigns	503,000
		2210700	Training Expense (including capacity building)	1,543,000
		2210701	Travel Allowance	616,000
		2210703	Production and Printing of Training Materials	145,000
		2210704	Hire of Training Facilities and Equipment	116,000
		2210710	Accommodation Allowance	116,000
		2210715	Kenya School of Government	550,000
		2210800	Hospitality Supplies and Services	905,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	187,000
		2210802	Boards, Committees, Conferences and Seminars (Finalization of various policy documents (Risk Management	718,000
		2211100	Office and General Supplies and Services	936,400
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	703,000
		2211102	Supplies and Accessories for Computers and Printers	187,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	46,400
		2211200	Fuel Oil and Lubricants	1,660,000
		2211201	Refined Fuels and Lubricants for Transport	1,660,000
		2211300	Other Operating Expenses	63,800
		2211301	Bank Service Commission and Charges	63,800
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,225,000
		2220101	Maintenance expenses -Motor vehicle	935,000
		2220105	Routine Maintenance - Vehicles	290,000
		3110300	Refurbishment of Buildings	116,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110302	Refurbishment of Non-Residential Buildings	116,000
		3111000	Purchase of Office Furniture and General Equipment	1,248,995
		3111001	Purchase of Office Furniture and Fittings	632,995
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000
		3111009	Purchase of other Office Equipment	116,000
		4110400	Domestic Loans to Individuals and Households	5,000,000
		4110403	Housing loans to public servants - Car and Mortgage Facility for County Executive Staff	5,000,000
			Sub Total Recurrent	263,308,539
			Development	
			Emergency Fund	20,000,000
			Sub Total Development	20,000,000
			Total SP	283,308,539
			0712003710 P4. Public Financial Management	
			0712013710 SP4. 1 Resource Mobilisation (Revenue Department)	
		2110200	Casual wages	-
		2110202	Casual labour - others	-
		2210200	Communication, Supplies and Services	253,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	253,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	18,589,086
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,896,000
		2210302	Accommodation - Domestic Travel	1,420,000
		2210303	Daily Subsistence Allowance (Formulation of Finance Bill)	6,269,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc)	2,494,086
		2210309	Field Allowance (Revenue inspection and control)	5,510,000
		2210500	Printing, Advertising and Information Supplies and Services	1,728,400
		2210502	Publishing & Printing Services (Formulation of Finance Bill)	776,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	96,400
		2210504	Advertising, Awareness and Publicity Campaigns (Formulation of Finance Bill)	856,000
		2210700	Training Expense (including capacity building)	5,481,534
		2210703	Production and Printing of Training Materials	591,685
		2210704	Hire of Training Facilities and Equipment	290,000
		2210710	Accommodation Allowance	4,599,849
		2211000	Specialised Materials and Supplies	696,000
		2211016	Purchase of Uniforms and Clothing - Staff	696,000
		2211100	Office and General Supplies and Services	878,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	261,000
		2211102	Supplies and Accessories for Computers and Printers	467,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211200	Fuel Oil and Lubricants	2,399,200
		2211201	Refined Fuels and Lubricants for Transport	2,399,200
		2211300	Other Operating Expenses	7,575,000
		2211305	Contracted Guards and Cleaning Services	5,688,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	487,000
		2211399	Other Operating Expenses - oth (Revenue Enhancement system)	1,400,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	2,494,000
		2220101	Maintenance Expenses - Motor Vehicles	1,700,000
		2220105	Routine Maintenance - Vehicles	794,000
		2220200	Routine maintenance- Other Assets	15,690,000
		2220202	Maintenance of Office Furniture and Equipment	690,000
		2220210	Maintenance of Computers, Software, and Networks	15,000,000
		3111000	Purchase of Office Furniture and General Equipment	1,144,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,144,000
			Sub Total Recurrent	56,928,220
			Total SP	56,928,220
		0712033710	SP4.3 Audit Services	-
		2210200	Communication, Supplies and Services	116,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	116,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,845,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	740,000
		2210302	Accommodation - Domestic Travel	1,000,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	105,000
		2210500	Printing , Advertising and Information Supplies and Services	220,400
		2210502	Publishing and Printing	220,400
		2210700	Training Expense (including capacity building)	946,200
		2210701	Travel Allowance	656,200
		2210710	Accommodation Allowance	290,000
		2210800	Hospitality Supplies and Services	2,636,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	606,000
		2210802	Boards, Committees, Conferences and Seminars (Audit Committee)	2,030,000
		2211100	Office and General Supplies and Services	261,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	145,000
		2211102	Supplies and Accessories for Computers and Printers	116,000
		2211200	Fuel Oil and Lubricants	435,000
		2211201	Refined Fuels and Lubricants for Transport	435,000
		2220200	Routine Maintenance - Other Assets	290,000
		2220202	Maintenance of Office Furniture and Equipment	290,000
		3111000	Purchase of Office Furniture and General Equipment	208,800

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111001	Purchase of Office Furniture and Fittings	208,800
			Total Recurrent	6,958,400
			Total SP	6,958,400
		071205 SP4.5	Financial Services	
		2210200	Communication, Supplies and Services	522,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	232,000
		2210202	Internet Connections	290,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,102,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	538,000
		2210302	Accommodation - Domestic Travel	762,000
		2210303	Daily Subsistence Allowance	541,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	261,000
		2210500	Printing, Advertising and Information Supplies and Services	1,377,400
		2210502	Publishing and Printing Services	652,400
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	232,000
		2210504	Advertising, Awareness and Publicity Campaigns	493,000
		2210700	Training Expense (including capacity building)	1,912,000
		2210704	Hire of Training Facilities and Equipment	661,000
		2210710	Accommodation Allowance	511,000
		2210711	Tuition Fees	740,000
		2210800	Hospitality Supplies and Services	1,000,910
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	459,910
		2210802	Boards, Committees, Conferences and Seminars	541,000
		2211100	Office and General Supplies and Services	1,164,217
		2211101	General Office Supplies (papers, pencils, forms, small office equipment)	486,000
		2211102	Supplies and Accessories for Computers and Printers	351,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	327,217
		2211200	Fuel Oil and Lubricants	1,764,000
		2211201	Refined Fuels and Lubricants for Transport	964,000
		2211203	Refined Fuels and Lubricants -- Other	800,000
		2211300	Other Operating Expenses	1,184,838
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	623,100
		2211320	Temporary Committees Expenses	10,738
		2211399	Other Operating Expenses - Others	551,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	928,000
		2220101	Maintenance Expenses - Motor Vehicles	928,000
		2220200	Routine maintenance- Other Assets	996,000
		2220202	Maintenance of Office Furniture and Equipment	203,000
		2220210	Maintenance of Computers, Software, and Networks	319,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2220299	Routine Maintenance - Other Assets	474,000
		3111000	Purchase of Office Furniture and General Equipment	1,033,990
		3111001	Purchase of Office Furniture and Fittings	387,900
		3111002	Purchase of Computers, Printers and other IT Equipment	646,090
			Sub totals - Recurrent	13,985,355
		0704003710	Department of Supply Chain Management Services	
		0704013710	SP 4.1 Procurement of Goods and Management of Services	
		2210200	Communication, Supplies and Services	332,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	332,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,664,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	764,000
		2210302	Accommodation - Domestic Travel	856,000
		2210303	Daily Subsistence Allowance	44,000
		2210500	Printing, Advertising and Information Supplies and Services	667,000
		2210502	Publishing and Printing Services	667,000
		2210700	Training Expense (including capacity building)	1,080,000
		2210701	Travel Allowance	330,000
		2210710	Accommodation Allowance	750,000
		2211100	Office and General Supplies and Services	1,014,908
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	343,308
		2211102	Supplies and Accessories for Computers and Printers	575,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	96,600
		2211200	Fuel Oil and Lubricants	966,800
		2211201	Refined Fuels and Lubricants for Transport	966,800
		2211300	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	556,546
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	556,546
		3111000	Purchase of Office Furniture and General Equipment	527,674
		3111001	Purchase of Office Furniture and Fittings	527,674
			Total Recurrent	6,808,928
			Total SP	6,808,928
			Total Finance, Revenue Management and Accounting	367,989,442
			Economic Planning & Budgeting	
		0710003710	P2: Economic Policy and Planning	
		0710013710	S.P.1.1 Economic Planning Coordination services	-
		2210100	Utilities Supplies and Services	50,000
		2210101	Electricity	28,000
		2210102	Water and sewerage charges	22,000
		2210200	Communication, Supplies and Services	22,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	22,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,006,300
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	705,000
		2210302	Accommodation - Domestic Travel	1,560,000
		2210303	Daily Subsistence Allowance	1,700,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	40,800
		2210500	Printing , Advertising and Information Supplies and Services	505,000
		2210502	Publishing and Printing Services	154,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	116,000
		2210505	Trade Shows and Exhibitions	235,000
		2210700	Training Expense (including capacity building)	2,414,160
		2210701	Travel Allowance	500,000
		2210703	Production and Printing of Training Materials	650,000
		2210704	Hire of Training Facilities and Equipment	254,000
		2210710	Accommodation Allowance	329,000
		2210715	Kenya School of Government	681,160
		2211100	Office and General Supplies and Services	933,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000
		2211102	Supplies and Accessories for Computers and Printers	250,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	183,000
		2211200	Fuel Oil and Lubricants	235,000
		2211201	Refined Fuels and Lubricants for Transport	235,000
		2211300	Other Operating Expenses	1,745,000
		2211320	Temporary Committees Expenses	1,745,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	475,300
		2220101	Maintenance expenses -Motor vehicle	275,000
		2220105	Routine Maintenance - Vehicles	200,300
		3110300	Refurbishment of Buildings	30,000
		3110302	Refurbishment of Non-Residential Buildings	30,000
		3111000	Purchase of Office Furniture and General Equipment	1,057,000
		3111009	Purchase of other Office Equipment (Laptops)	1,057,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	12,670,568
		3111401	Pre-feasibility, Feasibility and Appraisal Studies-(County Statistical Abstract)	12,670,568
			Sub Total Recurrent	24,143,328
			Development	
			Kenya Devolution Support Programme (KDSP) -Level 1 - Grant	37,500,000
			Kenya Devolution Support Programme (KDSP) -Level 2 - Grant	352,500,000
			Kenya Devolution Support Programme (KDSP) - Matching Fund	15,625,000
			Sub Total Development	405,625,000
			Total SP	429,768,328

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			0712023710 SP4.2 Budget Formulation Coordination and Management	
		2210200	Communication, Supplies and Services	25,600
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	25,600
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,680,161
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	493,000
		2210302	Accommodation - Domestic Travel	520,000
		2210303	Daily Subsistence Allowance	1,576,161
		2210304	Sundry Items (e.g. airport tax, taxis, etc...)	91,000
		2210500	Printing , Advertising and Information Supplies and Services	15,205,000
		2210502	Publishing and Printing Services	245,000
		2210504	Advertising, Awareness and Publicity Campaigns - Public Participation	14,960,000
		2210700	Training Expense (including capacity building)	1,325,000
		2210701	Travel Allowance	350,000
		2210703	Production and Printing of Training Materials	350,000
		2210704	Hire of Training Facilities and Equipment	132,000
		2210710	Accommodation Allowance	493,000
		2210800	Hospitality Supplies and Services	4,956,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	456,000
		2210802	Boards, Committees, Conferences and Seminars (CBEF facilitation)	4,500,000
		2211100	Office and General Supplies and Services	592,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	360,000
		2211102	Supplies and Accessories for Computers and Printers	232,000
		2211200	Fuel Oil and Lubricants	235,000
		2211201	Refined Fuels and Lubricants for Transport	235,000
		2220200	Routine maintenance- Other Assets	240,200
		2220202	Maintenance of Office Furniture and Equipment	240,200
		3111000	Purchase of Office Furniture and General Equipment	450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	450,000
			Total Recurrent	25,708,962
			Totals SP	25,708,962
			0710023710 SP4.3 Monitoring and Evaluation	
		2210200	Communication, Supplies and Services	242,600
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	242,600
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,795,800
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	290,000
		2210302	Accommodation - Domestic Travel	700,800
		2210303	Daily Subsistence Allowance	1,766,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc)	39,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210302	Accommodation-Domestic travel	147,803
		2210303	Daily Subsistence Allowance	181,345
		2210400	Foreign Travel and Subsistence, and other transportation costs	417,965
		2210401	Travel Costs (airlines, bus, railway, etc.)	118,000
		2210402	Accommodation	254,365
		2210403	Sundry Items (e.g. airport tax, taxis, etc...)	45,600
		2210500	Printing, Advertising and Information Supplies and Services	1,077,465
		2210502	Publishing and Printing Services	674,908
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	22,514
		2210504	Advertising, Awareness and Publicity Campaigns	380,043
		2210700	Training Expenses	729,499
		2210701	Travel Allowance	231,825
		2210703	Production and Printing of Training Materials	121,000
		2210704	Hire of Training Facilities and Equipment	172,674
		2210710	Accommodation Allowance	204,000
		2210800	Hospitality Supplies and Services	372,823
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	165,739
		2210802	Boards, Committees, Conferences and Seminars	207,084
		2211100	Office and General Supplies and Services	652,040
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	145,765
		2211102	Supplies and Accessories for Computers and Printers	254,705
		2211103	Sanitary and Cleaning Materials, Supplies and Services	251,570
		2211200	Fuel Oil and Lubricants	707,940
		2211201	Refined Fuels and Lubricants for Transport	707,940
		2220100	Maintenance Expenses - Motor Vehicles and cycles	1,054,321
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,054,321
		2220200	Routine Maintenance - Other Assets	941,990
		2220201	Maintenance Expenses - Machinery	298,660
		2220210	Maintenance of Computers, Software, and Networks	643,330
		3110300	Refurbishment of Buildings	304,560
		3110302	Maintenance of buildings - Non residential	304,560
		3111000	Purchase of Office Furniture and General Equipment	157,905
		3111002	Purchase of Computers, Printers and other IT Equipment	157,905
			Total SP Administration Services	281,022,508
		0102003710 P2:	Crops Development and management	
		0102013710 SP 2.1	Farm Input Support (Crops development support)	
		2210300	Domestic Travel and Subsistence, and Other Transportation	1,427,075
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,986
		2210302	Accommodation	725,432

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210303	Daily Subsistence Allowance	250,657
		2210700	Training Expenses	955,203
		2210701	Travel allowance	804,500
		2210704	Hire of Training Facilities and Equipment	150,703
		2211000	Specialised Materials and Supplies	302,468
		2211007	Agricultural Materials, Supplies and Small Equipment	302,468
		2211100	Office and General Supplies and Services	841,020
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	369,515
		2211102	Supplies and Accessories for Computers and Printers	207,029
		2211103	Sanitary and Cleaning Materials, Supplies and Services	264,476
		2211200	Fuel Oil and Lubricants	1,606,130
		2211201	Refined Fuels and Lubricants for Transport	1,606,130
		2220100	Maintenance Expenses - Motor Vehicles and cycles	209,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	209,000
		3111400	Research, Feasibility Studies	504,218
		3111499	Research, Feasibility Studies (Farmer Extension supervision)	504,218
			Sub Total Recurrent	5,845,114
			Development	
		2211000	Specialized materials and supplies	1,000,000
		2211007	Agricultural Materials, Supplies and Small Equipment (Procurement of cone gardens,seeds, pesticides &Cap	1,000,000
		4550200	Returns of equity holdings in international organizations	236,250,000
		4550201	World Bank funded (NAVCD Project)	231,250,000
		4550201	World Bank funded (NAVCD Project)-Counter part fund	5,000,000
			Sub Total	237,250,000
			Total sub programme	243,095,114
			0103003710 P3: Agribusiness and Information Management	
			0103013710 SP 3.1 Agribusiness and Market Development	
		2110200	Basic Wages - Temporary Employees	246,100
		2110202	Casual Labour - Tractor Operators	246,100
		2210100	Utilities Supplies and Services	40,020
		2210101	Electricity	26,680
		2210102	Water and sewerage charges	13,340
		2210200	Communication, Supplies and Services	34,243
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	34,243
		2210300	Domestic Travel and Subsistence, and Other Transportation	774,281
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	43,982
		2210302	Accommodation-Domestic travel	208,025
		2210303	Daily Subsistence Allowance	268,274

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210309	Field allowance	254,000
		2210700	Training Expenses	419,225
		2210701	Travel allowance	216,225
		2210710	Accommodation Allowance	203,000
		2211100	Office and General Supplies and Services	1,179,502
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	449,513
		2211102	Supplies and Accessories for Computers and Printers	519,260
		2211103	Sanitary and Cleaning Materials, Supplies and Services	210,729
		2211200	Fuel Oil and Lubricants	6,630,596
		2211201	Refined Fuels and Lubricants for Transport	608,417
		2211202	Refined Fuels and Lubricants for Production-Tractor Ploughing & Dam Construction	6,022,179
		2211300	Other Operating Expenses	55,216
		2211305	Contracted Guards and Cleaning Services	55,216
		2220100	Maintenance Expenses - Motor Vehicles and cycles	338,518
		2220101	Maintenance Expenses - Motor Vehicles and cycles	338,518
		2220200	Routine Maintenance - Other Assets	10,802,976
		2220201	Maintenanance of heavy Plant machinery & Equipment	10,164,867
		2220210	Maintenance of Computers, Software, and Networks	638,109
			Sub Total Recurrent	20,520,677
			Development	
		3110500	Construction and other Civil works	4,500,000
		3110599	Other Infrastructure and Civil Works (tractor - Repairs)	4,500,000
		3111100	Purchase of Specialised Plant, Equipment and Machinery	3,000,000
		3111103	Purchase of Agricultural Machinery and Equipment (4 Tractor drawn rippers)	3,000,000
			Sub Total Developemt	7,500,000
			Total SP	28,020,677
		0103023710	SP 3.2 Agricultural Information Management (Extension and Advisory Services Programme)	
		2110200	Basic Wages - Temporary Employees	5,860,000
		2110202	Casual Labour - ATC, Showground & Mwingi Office	5,860,000
		2210100	Utilities Supplies and Services	427,363
		2210101	Electricity	284,200
		2210102	Water and sewerage charges	143,163
		2210200	Communication, Supplies and Services	477,317
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	238,000
		2210202	Internet Connections	174,000
		2210207	DSTV Services - (ATC)	65,317
		2210300	Domestic Travel and Subsistence, and Other Transportation	1,818,615
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	346,885

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210302	Accommodation	649,560
		2210303	Daily Subsistence Allowance	822,170
		2210500	Printing , Advertising and Information Supplies and Services	481,200
		2210599	Printing, Advertising	481,200
		2210600	Rentals of Produced Assets	65,054
		2210604	Hire of Transport	65,054
		2210700	Training Expenses	2,636,099
		2210701	Travel allowance (farmer demonstrations and field days)	1,086,766
		2210704	Hire of Training Facilities and Equipment	458,593
		2210710	Training allowance	1,090,740
		2210800	Hospitality Supplies and Services	576,288
		2210801	Catering Services receptions	576,288
		2211000	Specialised Materials and Supplies	1,381,257
		2211005	Chemicals and Industrial Gases	240,000
		2211007	Agricultural Materials, Supplies and Small Equipment	487,079
		2211023	Supplies for production (ATC)	654,178
		2211100	Office and General Supplies and Services	981,649
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	308,372
		2211102	Supplies and Accessories for Computers and Printers	381,400
		2211103	Sanitary and Cleaning Materials, Supplies and Services	291,877
		2211200	Fuel Oil and Lubricants	1,664,000
		2211201	Refined Fuels and Lubricants for Transport	1,664,000
		2211300	Other Operating Expenses	1,126,400
		2211305	Contracted Guards and Cleaning Services (Mwingi & ATC)	1,126,400
		2220100	Maintenance Expenses - Motor Vehicles and cycles	1,208,527
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,208,527
		2220200	Routine Maintenance - Other Assets	1,423,223
		2220201	Maintenance of Plant machinery & Equipment	223,880
		2220202	Maintenance of Office Furniture and Equipment	470,219
		2220205	Maintenance of Buildings and Stations - Non-Residential	356,844
		2220210	Maintenance of Computers, Software, and Networks	372,280
		2640400	Other Current Transfers, Grants and Suddisies	6,167,800
		2640499	Other Current Transfers - Other (ATC)	6,167,800
		3110300	Refurbishment of Buildings	1,480,000
		3110302	Refurbishment of Non-Residential Buildings(ATC-Dairy cattle shed)	960,000
		3111002	Purchase of Computers, Printers and other IT Equipment	520,000
		3111400	Research,Feasibility Studies, Project Preparation and Design, Project Supervision	515,242
		3111499	Research, Feasibility Studies (Extension and Advisory services programme)	515,242
			Recurrent sub total	28,290,034

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Development	
		2210500	Printing , Advertising and Information Supplies and Services	30,000,000
		2210505	Trade Shows and Exhibitions	30,000,000
		2211000	Specialised materials & Supplies (Building capacity of ATC)	1,143,000
		2211007	Procurement of seeds and packaging materials (9,000 fruit trees & 3,000 tissue culture bananas	1,000,000
		2211007	Procurement of chaff cutter	143,000
		3110500	Construction and Civil Works	6,500,000
		3110504	Other Infrastructure and Civil Works (Drilling & Solarization of borehole)	3,000,000
		3110504	Construction of Hay barn	500,000
		3110599	Construction of Sub county Agricultural Office- Kitui South (Phase 1)	3,000,000
		3111300	Purchase of certified seeds, breeding stock and live animals	2,800,000
		3111301	Purchase of certified pasture seeds (for ATC)	500,000
		3111301	Procurement of dairy animals (ATC-8 Cattle & 5 goats)	2,300,000
		3111400	Research,Feasibility Studies, Project Preparation and Design, Project Supervision	15,000,000
		3111499	Support Agricultural Extension and Advisory services program (Farmer field days, Demonstrations,group vis	15,000,000
			Total development	55,443,000
			Total SP	83,733,034
			0105003710 P5: Fisheries Development and Management	
			0105013710 SP 5: 1 Aquaculture Development	
			303 Recurrent Fisheries	
		2210100	Utilities Supplies and Services	178,700
		2210101	Payment of Electricity	115,800
		2210102	Water and sewerage	62,900
		2210200	Communication, Supplies and Services	155,800
		2210201	Telephone, Facsimile & Mobile	155,800
		2210300	Domestic Travel and Subsistence, and Other Transportation	1,266,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	458,000
		2210302	Travel Accomodation	329,000
		2210303	Daily Subsistence Allowance	479,000
		2210500	Printing , Advertising and Information Supplies and Services	167,748
		2210502	Printing training materials	154,437
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	13,311
		2210700	Training Expenses	1,018,878
		2210701	Travel allowances	267,649
		2210704	Hall Hire	19,000
		2210710	Accommodation Allowance	732,229
		2210800	Hospitality Supplies and Services	426,622
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	426,622

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211000	Specialised Materials and Supplies	458,000
		2211007	Agricultural materials and small equipments	458,000
		2211100	Office and General Supplies and Services	934,576
		2211101	General office supplies	539,370
		2211102	Supplies and accessories for computers and printers	275,955
		2211103	Sanitary and Cleaning Materials, Supplies and Services	119,251
		2211200	Fuel Oil and Lubricants	573,335
		2211201	Refined Fuels and Lubricants for Transport	573,335
		2211300	Other Operating Expenses	29,680
		2211305	Contracted Guards and Cleaning Services	29,680
		2220100	Maintenance Expenses - Motor Vehicles and cycles	482,555
		2220101	Maintenance Expenses - Motor Vehicles and cycles	482,555
		2220200	Routine Maintenance - Other Assets	672,500
		2220202	Maintenance of Office Furniture and Equipments	326,100
		2220205	Maintenance of building and station - non residential	129,000
		2220210	Maintenance of computers	217,400
		3110300	Refurbishment of Buildings	1,858,000
		3110302	Refurbishment of Non-Residential Buildings	1,858,000
			Recurrent Sub total	8,222,394
			Development	
		3110500	Construction and Civil Works	4,500,000
		3110504	Aquaculture Development (Construction of Climate smart Fish ponds)	1,500,000
		3110504	Dam stocking	1,000,000
		3110504	Installation fish cages (in Kiambere Dam)	2,000,000
			Sub Total	4,500,000
			Total SP	12,722,394
			Total Recurrent agriculture and fisheries	343,900,727
			Total Development agriculture and fisheries	304,693,000
			Total Agriculture and Fisheries	648,593,727
		0106013710	Livestock and Apiculture	
		0101003710 P1:	General Administration Planning and Support Services	
		0101013710 SP 1.1	Administration Services	
		2110100	Basic Salaries - Permanent Employees	55,151,787
		2110101	Civil Service	55,151,787
		2210100	Utilities Supplies and Services	130,852
		2210101	Electricity	75,752
		2210102	Water and sewerage charges	55,100

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210200	Communication, Supplies and Services	524,397
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	502,458
		2210203	Courier and Postal Services	21,939
		2210300	Domestic Travel and Subsistence, and Other Transportation	2,173,543
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	723,985
		2210302	Accommodation-Domestic travel	648,380
		2210303	Daily Subsistence Allowance	801,178
		2210400	Foreign Travel and Subsistence, and other transportation costs	344,375
		2210401	Travel Costs (airlines, bus, railway, etc.)	120,300
		2210402	Accommodation	140,600
		2210403	Sundry Items (e.g. airport tax, taxis, etc...)	83,475
		2210500	Printing , Advertising and Information Supplies and Services	162,239
		2210502	Publishing and Printing Services	62,640
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	17,539
		2210504	Advertising, Awareness and Publicity Campaigns	82,060
		2210700	Training Expenses	2,134,360
		2210701	Travel Allowance	918,974
		2210703	Production and Printing of Training Materials	214,975
		2210704	Hire of Training Facilities and Equipment	127,841
		2210710	Accommodation Allowance	872,570
		2210800	Hospitality Supplies and Services	461,540
		2210801	Catering Services	362,456
		2210802	Boards, Committees, Conferences and Seminars	99,084
		2211100	Office and General Supplies and Services	548,441
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	216,651
		2211102	Supplies and Accessories for Computers and Printers	173,705
		2211103	Sanitary and Cleaning Materials, Supplies and Services	158,085
		2211200	Fuel Oil and Lubricants	1,596,340
		2211201	Refined Fuels and Lubricants for Transport	1,596,340
		2220100	Maintenance Expenses - Motor Vehicles and cycles	754,471
		2220101	Maintenance Expenses - Motor Vehicles and cycles	754,471
		2220200	Routine Maintenance - Other Assets	116,845
		2220210	Maintenance of Computers, Software, and Networks	116,845
		3111000	Purchase of Office Furniture and General Equipment	2,273,802
		3111001	Purchase of Office Furniture and Fittings	1,025,123
		3111002	Purchase of Computers, Printers and other IT Equipment	1,248,679
			Total SP Administration Services	66,372,992
		0106003710	P 6: Livestock Resources Management and Development	
		0106013710	SP 6.1 Livestock Production and Management	

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			306 Recurrent Livestock Development	
		2210100	Utilities Supplies and Services	183,140
		2210101	Payment of Electricity	99,463
		2210102	Water and sewerage	83,677
		2210200	Communication, Supplies and Services	592,389
		2210201	Telephone, Facsimile & Mobile	490,389
		2210202	Internet Connections	102,000
		2210300	Domestic Travel and Subsistence, and Other Transportation	2,002,107
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	390,936
		2210302	Travel Accomodation	776,180
		2210303	Daily Subsistence Allowance	834,991
		2210500	Printing , Advertising and Information Supplies and Services	181,088
		2210504	Advertising, Awareness and Publicity Campaigns	181,088
		2210700	Training Expenses	1,689,060
		2210701	Travel allowance	798,560
		2210704	Hall Hire	36,020
		2210710	Accommodation allowance	854,480
		2210800	Hospitality Supplies and Services	162,384
		2210801	Catering Services	162,384
		2211000	Specialised Materials and Supplies	404,160
		2211023	Supplies of production	404,160
		2211100	Office and General Supplies and Services	172,774
		2211101	General office supplies	77,369
		2211102	Supplies and accessories for computers and printers	73,080
		2211103	Sanitary and Cleaning Materials, Supplies and Services	22,325
		2211200	Fuel Oil and Lubricants	844,740
		2211201	Refined Fuels and Lubricants for Transport	844,740
		2211300	Other Operating Expenses	57,841
		2211305	Contracted Guards and Cleaning Services	57,841
		2220100	Maintenance Expenses - Motor Vehicles and cycles	402,671
		2220101	Maintenance Expenses - Motor Vehicles and cycles	402,671
		2220200	Routine Maintenance - Other Assets	184,340
		2220202	Maintenance of Office Furniture and Equipments	98,560
		2220205	Maintenance of Buildings and Stations -- Non-Residential	56,780
		2220210	Maintenance of computers	29,000
		3111400	Research,Feasibility Studies, Project Preparation and Design, Project Supervision	3,225,678
		3111499	Logistical support during AI, beehives, capacity building of farmers during pasture seed distribution and esta	3,225,678
			Recurrent Sub total	10,102,372

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Development	
		2211000	Specialised Materials and Supplies	2,000,000
		2211007	Agricultural Materials, Supplies and Small Equipment (Bee Hives - To Procure and distribute)	2,000,000
		3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	9,002,186
		3111301	Purchase of pasture seeds to establish 3,000 acres	3,102,186
		3111302	Goat breeds improvement (Procure and distribute 120 galla bucks)	2,400,000
		3111302	Poultry breed improvement(Procure and distribute 500 improved cocks)	1,000,000
		3111302	Dairy cattle breeds improvement (2,000 doses of semen 2,000 liters of liquid nitrogen)	1,500,000
		3111302	Promotion of rabbit production (procure and distribute 500 rabbits)	1,000,000
		3111400	Research,Feasibility Studies, Project Preparation and Design, Project Supervision	6,000,000
		3111499	Support Livestock Extension and Advisory services program (Farmer field days, Demonstrations,group visits	6,000,000
			Sub Total Development	17,002,186
			Total Sub programme	27,104,558
		0106023710	SP 6.2 Livestock Diseases Management and Control	
		2210100	Utilities Supplies and Services	84,152
		2210101	Electricity	63,052
		2210102	Water and sewerage charges	21,100
		2210200	Communication, Supplies and Services	312,949
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	312,949
		2210300	Domestic Travel and Subsistence, and Other Transportation	1,014,425
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	69,600
		2210302	Travel Accomodation	312,240
		2210303	Daily Subsistence Allowance	632,585
		2210500	Printing , Advertising and Information Supplies and Services	26,028
		2210502	Publishing and Printing Services	8,628
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	17,400
		2210700	Training Expenses	1,017,087
		2210701	Travel allowance	988,199
		2210704	Hire of Training Facilities and Equipment	28,888
		2210800	Hospitality Supplies and Services	152,035
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	152,035
		2211000	Specialised Materials and Supplies	290,242
		2211023	Supplies for production-Vaccination supplies	290,242
		2211100	Office and General Supplies and Services	334,091
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,394
		2211102	Supplies and Accessories for Computers and Printers	135,090
		2211103	Sanitary and Cleaning Materials, Supplies and Services	98,607
		2211200	Fuel Oil and Lubricants	888,067
		2211201	Refined Fuels and Lubricants for Transport	888,067

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000
		2210203	Courier and Postal Services	40,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	333,333
		2210303	Daily Subsistence Allowance	333,333
		2210500	Printing , Advertising and Information Supplies and Services	500,000
		2210502	Publishing and Printing Services	200,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000
		2210710	Accommodation Allowance	200,000
		2210800	Hospitality Supplies and Services	300,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	300,000
		2211100	Office and General Supplies and Services	1,750,000
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	500,000
		2211102	Supplies and Accessories for Computers and Printers	900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	350,000
		2220200	Routine Maintenance - Other Assets	300,000
		2220210	Maintenance of Computers, Software, and Networks	100,000
		2220204	Maintenance of Buildings -- Residential	200,000
			Total for Department of Housing	3,273,333
			Total SP	3,273,333
			0108003710: Land Policy and Planning	-
			0108023710: 2.2 :Land Survey	-
			508 Department of Survey & Mapping	-
		2210200	Communication, Supplies and Services	250,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000
		2210202	Internet connection	100,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	997,873
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000
		2210302	Accommodation - Domestic Travel	300,000
		2210303	Daily Subsistence Allowance	297,873
		2210500	Printing , Advertising and Information Supplies and Services	550,000
		2210502	Publishing and Printing Services	200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000
		2210504	Advertising, Awareness and Publicity Campaigns	300,000
		2210700	Training Expense (including capacity building)	400,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	200,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210704	Hire of Training Facilities and Equipment	50,000
		2210710	Accommodation Allowance	150,000
		2210800	Hospitality Supplies and Services	150,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	150,000
		2211100	Office and General Supplies and Services	1,450,000
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	450,000
		2211102	Supplies and Accessories for Computers and Printers	900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000
		2211300	Other Operating Expenses	550,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000
		2210804	Tribunals Costs	150,000
		2211324	Registration of Land	150,000
		2211200	Fuel Oil and Lubricants	1,200,000
		2211201	Refined Fuels and Lubricants for Transport	1,200,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	355,400
		2220101	Purchase of Tyres and other equipments wearing parts	255,400
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000
		2220200	Routine Maintenance - Other Assets	150,000
		2220210	Maintenance of Computers, Software, and Networks	150,000
			Total for Department of Survey and Mapping	6,053,273
			Development	
		3130100	Acquisition of Land	2,912,127
		3130102	Land clinics and policy - Public Sensitization in liaison with the county assembly-educate the public on the role of the ministry of lands in land management in the county.	2,000,000
		3130103	Land disputes resolution	912,127
			Total Development Department of Survey and Mapping(Development)	2,912,127
			Total for Department of Survey and Mapping	8,965,400
			Total SP	8,965,400
				-
				-
				-
		0108023710	Department of Land Registry, Adjudication & Settlement	
		2210200	Communication, Supplies and Services	270,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	120,000
		2210202	Internet connection	100,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,026,190

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000
		2210302	Accommodation - Domestic Travel	300,000
		2210303	Daily Subsistence Allowance	476,190
		2210500	Printing , Advertising and Information Supplies and Services	500,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000
		2210504	Advertising, Awareness and Publicity Campaigns	250,000
		2210700	Training Expense (including capacity building)	720,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	300,000
		2210704	Hire of Training Facilities and Equipment	220,000
		2210710	Accommodation Allowance	200,000
		2210800	Hospitality Supplies and Services	300,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	300,000
		2211100	Office and General Supplies and Services	3,470,000
		2211101	General Office Supplies (Furnitures and other office fittings)	2,300,000
		2211102	Supplies and Accessories for Computers and Printers	900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	270,000
		2211300	Other Operating Expenses	400,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000
		2211200	Fuel Oil and Lubricants	1,200,000
		2211201	Refined Fuels and Lubricants for Transport	1,200,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	200,000
		2220101	Purchase of Tyres and other equipments wearing parts	100,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000
		2220200	Routine Maintenance - Other Assets	1,200,000
		2220210	Maintenance of Computers, Software, and Networks	200,000
		2220201	Maintenance of GIS laboratory	1,000,000
		3111100	Purchase of Specialised Plant, Equipment and Machinery	4,412,127
		3111112	Purchase of GIS Software	3,412,127
		3111112	Implementation of Land information Management	1,000,000
			Total of Department of Land Adjudication	13,698,317
				-
			Department of Land Registry & Adjudication & Settlement	-
		3110500	Construction and Civil Works	500,000
		3110505	Support for land titling and adjudication	500,000
		3111400	Prefeasibility, Research, Project Preparation and Design	9,330,133
		3111401	Preliminary training and capacity building of staff	830,133
		3110505	Fencing of Tharaka Land (30 Acres)	7,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111499	Plot verification, plot valuation and plot mapping	1,500,000
			Total for Department of Land Adjudication & Settlement Development	9,830,133
			Total SP	23,528,450
			0108003710: Land Policy and Planning	-
			0108013710 2.1: Land Information and management	-
			507 Department of Physical Planning	-
		2210200	Communication, Supplies and Services	250,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000
		2210202	Internet connection	100,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,500,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000
		2210302	Accommodation - Domestic Travel	200,000
		2210303	Daily Subsistence Allowance	1,000,000
		2210500	Printing , Advertising and Information Supplies and Services	700,000
		2210502	Publishing and Printing Services	300,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000
		2210700	Training Expense (including capacity building)	1,050,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	200,000
		2210704	Hire of Training Facilities and Equipment	50,000
		2210710	Accommodation Allowance	800,000
		2211100	Office and General Supplies and Services	1,700,000
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	450,000
		2211102	Supplies and Accessories for Computers and Printers	900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	350,000
		2211300	Other Operating Expenses	1,380,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000
		2211399	Development Control Expenses	1,180,000
		2211200	Fuel Oil and Lubricants	1,200,000
		2211201	Refined Fuels and Lubricants for Transport	1,200,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	292,600
		2220101	Purchase of Tyres and other equipments wearing parts	192,600
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000
			Total for Department of Physical Planning	8,072,600
				-
			Department of Physical Planning	-

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3111400	Geographical layout across entire county, Project Preparation and Design, Project Supervision geographical layout across entire county	29,500,000
		3111401	Preparation of Draft Supplementary Valuation roll 2025/2026	3,200,000
		3111402	Geo referenced market layouts in each of 8 subcounties	3,000,000
		3111403	Preparation of Local physical land use development plans	5,000,000
		3111403	Formulation and implementation of land policies.	1,000,000
		3111404	County Spatial Plan (Seed Money)	17,300,000
			Total for Department of Physical Planning Development	29,500,000
			Total SP	37,572,600
			Total Lands and Housing Development	157,558,878
			Department of Urban Development	
			0107003710: Urban Development and Human Settlement	
		2210200	Communication, Supplies and Services	550,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000
		2210202	Internet connection	200,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,724,466
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	924,466
		2210500	Printing , Advertising and Information Supplies and Services	500,000
		2210502	Publishing and Printing Services	200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000
		2210700	Training Expense (including capacity building)	900,000
		2210701	Travel Costs (airlines, bus, railway, etc.)	500,000
		2210704	Hire of Training Facilities and Equipment	200,000
		2210710	Accommodation Allowance	200,000
		2210800	Hospitality Supplies and Services	214,194
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	214,194
		2211100	Office and General Supplies and Services	2,050,000
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	650,000
		2211102	Supplies and Accessories for Computers and Printers	900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000
		2211300	Other Operating Expenses	500,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000
		2211200	Fuel Oil and Lubricants	1,400,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2211201	Refined Fuels and Lubricants for Transport	1,400,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	300,000
		2220101	Purchase of Tyres and other equipments wearing parts	150,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	150,000
			Total for Department of Urban Development	8,138,660
			Department of Urban Development	
			Development	
		2211300	Other Operating Expenses	2,000,000
		2211301	Beautification along the urban roads and urban open spaces in the 6 Urban areas	2,000,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	1,000,000
		3111403	Elevate Urban areas to Market Centers, Towns and Municipalities	1,000,000
		3110200	Construction of Building	3,600,000
		3110202	Construction of Public toilets in 4 upcoming urban areas	3,600,000
		3110500	Construction and Civil Works	92,514,154
		3110502	Installation solid waste management centers (Skip bins,assorted dust bins)	4,000,000
		3110503	Adressing system (Installation of road signages)	1,000,000
		3110505	Installation of new integrated solar energy street/security lights in upcoming urban areas	43,514,154
		3110505	Repair and maintainance of street/security lights	15,000,000
		3110506	Dustless Towns - Tseikuru Dustless Town (Including grading,gravelling with watering and compaction)	20,000,000
		3110507	Construction of solid waste disposal sites	3,000,000
		3110508	Street parking and outdoor advertising policy formulation	1,000,000
		3110509	Construction of Storm water drainage channels in the upcoming Urban areas.	5,000,000
			Total Development Urban Development	99,114,154
			Total SP	107,252,814
			Total Recurrent	123,455,278
			Total Development	141,356,414
			Total Vote 3737	264,811,692
			VOTE 3724: KITUI MUNICIPALITY	
001	01		General Administration And Planning	
			General Administration And Planning- Headquarters	
		2110100	Basic Salaries - Permanent Employees	35,508,829
		2110101	Basic Salaries - Civil Service	35,508,829
		2110200	Basic Wages - Temporary Employees	20,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2110202	Casuals Labour-casuals working in Township ward,Kwa Vonza shopping centre,Nzambani ward(Chuluni&mwembe Tayari),Kyangwitya west ward(Kyamathyaka,Nduumoni,Itoleka,Ithiani&Mulutu),Kyangithya East ward(Kwa Ngindu,Mutune&Museve),Matinyani ward(Matinyani Market),Mulango ward(Katulani&wikililye)	20,000,000
		2210100	Utilities Supplies and Services	1,250,000
		2210101	Electricity	850,000
		2210102	Water and Sewarage Charges.	400,000
		2210200	Communication, Supplies and Services	102,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	86,500
		2210202	Internet Connections	10,000
		2210203	Courier and Postal Services	6,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	783,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	319,000
		2210302	Accommodation - Domestic Travel	464,000
		2210500	Printing , Advertising and Information Supplies and Services	5,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	5,000
		2210700	Training Expense (including capacity building)	474,000
		2210701	Travel Allowance	274,000
		2210799	Training Expenses - Other (Training & Capacity Building)	200,000
		2210800	Hospitality Supplies and Services	4,063,407
		2210801	Catering Services (receptions)	563,407
		2210802	Board Committees, Conferences and Seminars allowances for municipality board members	3,500,000
		2211100	Office and General Supplies and Services	1,350,000
		2211101	General Office Supplies (papers, pencils,)	450,000
		2211102	Supplies and Accessories for Computers and Printers	300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000
		2211199	Office and General Supplies-Office furniture and equipment	400,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Fuels and Lubricants for Transport(Two Double cabs, Six waste management Vehicles & one Fire Engine, two Firefighting Motorbikes and five motorbikes for revenue collection	1,000,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	400,000
		2220101	Purchase of Tyres and other equipments wearing parts	400,000
		2220200	Routine maintenance- Other Assets	1,100,000
		2220210	Maintenance of office Computers and printers,Software, and Networks	200,000
		2220212	Maintenance of Communications Equipment- (Municipality website yearly renewal)	300,000
		2220299	Routine Maintenance of office generator and cleansing tools and equipment(Repair of rakes, wheelbarrow and skipbins)	600,000
		3111000	Purchase of Office Furniture and General Equipment	300,000
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000
			Sub Total Recurrent	66,336,736

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Development	
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	800,000
		3111401	Review of Kitui Municipality Integrated Development Plan (IDeP) 2026–2030	800,000
			Sub Total Development	800,000
			Total S.P	67,136,736
0002	01		Finance and Revenue Assurance	
		2210100	Utilities Supplies and Services	430,000
		2210102	Water and Sewarage Charges	430,000
		2210200	Communication, Supplies and Services	86,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	86,500
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,493,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	232,000
		2210302	Accommodation - Domestic Travel	261,000
		2210303	Daily Subsistence Allowance ((Revenue collectors during market days and public holidays)on Monday and Thursday every week	1,000,000
		2210500	Printing , Advertising and Information Supplies and Services	30,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	20,000
		2210700	Training Expense (including capacity building)	851,523
		2210701	Travel allowance	100,000
		2210710	Accommodation allowance	350,000
		2210799	Training Expenses - Other (Training & Capacity Building,Public Participation fora)	401,523
		2210800	Hospitality Supplies and Services	546,595
		2210801	Catering Services (receptions)	546,595
		2211100	Office and General Supplies and Services	640,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	450,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services-For offices	190,000
		2211200	Fuel Oil and Lubricants	1,050,000
		2211201	Refined Fuels and Lubricants for Transport(Two Double cabs, Six waste management Vehicles & one Fire Engine, two Firefighting Motorbikes and five motorbikes for revenue collection	1,050,000
		2211300	Other Operating Expenses	20,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000
		2220200	Routine Maintenance - Other Assets	400,000
		2220201	Maintenance Expenses - Vehicles (Repair and service for vehicles registration numbers:GK 062L,15CG025A, KCA277F, KBY779C)	400,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Planning documents	700,000
		3111401	Preparation of Kitui Municipality Planning Documents: Annual Development plan, County Fiscal Strategy paper and Budget, Monitoring and evaluation	700,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Sub Total Recurrent	6,247,618
			Development	
		3110400	Construction of Roads	1,700,000
		3110402	Improvement of Kitui Town Parking Spaces	1,700,000
		3110500	Construction and Civil Works	7,000,000
		3110504	Cabro Parking opposite Lake Oil petrol station to Kalundu River	3,000,000
		3110599	Cabro Parking from 120 Hardware to C-House	4,000,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	1,000,000
		3111499	Annual GIS Business Mapping & Business Register Update	1,000,000
			Sub Total Development	9,700,000
			Total S.P	15,947,618
0003	01		Planning, Development Control, Transport and Infrastructure	
			Planning, Development Control, Transport and Infrastructure - Headquarters	
		2210100	Utilities Supplies and Services	1,020,000
		2210101	Electricity	650,000
		2210102	Water and Sewarage Charges	370,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,089,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	174,000
		2210302	Accommodation - Domestic Travel	435,000
		2210310	Field Operational Allowance (Fire and Emergence Disaster response)	480,000
		2210700	Training Expense (including capacity building)	200,000
		2210799	Training Expenses - Other (Training, Capacity Building & fire drill exercises)	200,000
		2211200	Fuel Oil and Lubricants	1,050,000
		2211201	Refined Fuels and Lubricants for Transport(Two Double cabs, Six waste management Vehicles	1,050,000
		2220200	Routine Maintenance - Other Assets	400,000
		2220201	Maintenance of Plant, Machinery and Equipment -Fire Engine&Fire fighting Motor bikes	400,000
		3111000	Purchase of Office Furniture and General Equipment	300,000
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000
			Sub Total Recurrent	4,059,000
			Development	
		3110500	Construction and Civil Works	21,000,000
		3110502	Culvert and Drainage Works – Site Estate	3,000,000
		3110504	Installation, Repair & Maintanance of Street/Security lights within Kitui Municipality, Township Ward, Kyangwitha east and West ward, Mulango ward, Chuluni Ward, Nzambani ward, Matinyani ward and Kwa Mutunga Ward	15,000,000
		3110599	Cabro Walkway from Lake Oil to KICOTEC Exhibition House opposite Univision Sacco	3,000,000
		3110400	Construction of Roads	18,300,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110401	Major Roads-Road Repair and Maintenance – Kitui Town	3,300,000
		3110499	Re-carpeting of Kalundu Market Access Road	15,000,000
		3110600	Overhaul and Refurbishment of Construction and Civil Works	2,500,000
		3110604	Drainage Works within Kitui CBD	2,500,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	2,000,000
		3111401	Municipality Land Subdivision Policy	2,000,000
		3111402		
			Sub Total Development	43,800,000
			Total S.P	47,859,000
0004	01		Trade,Commerce and Industrialisation	
		2210100	Utilities Supplies and Services	800,000
		2210101	Electricity	800,000
		2210200	Communication, Supplies and Services	87,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	87,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,042,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	406,000
		2210302	Accommodation - Domestic Travel	116,000
		2210303	Daily Subsistence Allowance	520,000
		2210500	Printing , Advertising and Information Supplies and Services	500,000
		2210505	Trade Shows and Exhibitions	500,000
		2210700	Training Expense (including capacity building)	200,000
		2210799	Training Expenses - Other (Training & Capacity Building for staff and Training for MSMEs)	200,000
		2211100	Office and General Supplies and Services	400,000
		2211102	Supplies and Accessories for Computers and Printers	400,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Fuels and Lubricants for Transport(Two Double cabs, Six waste management Vehicles & one Fire Engine, two Firefighting Motorbikes and five motorbikes for revenue collection -PENDING BILL	1,000,000
		2211300	Other Operating Expenses	150,000
		2211305	Contracted Guards and Cleaning Services	150,000
		2220200	Routine Maintenance - Other Assets	200,000
		2220210	Maintenance of office Computers and printers,Software, and Networks	200,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	400,000
		2220101	Purchase of Tyres and other equipments wearing parts	400,000
			Sub Total Recurrent	4,779,000
			Development	
		3110200	Construction of Building	6,650,000
		3110202	Construction of Modern Kiosks within Municipality	2,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110299	Perimeter Wall and Gate Installation around Kitui Municipality cemetery	4,650,000
		3111100	Purchase of Specialised Plant, Equipment and Machinery	15,000,000
		3111120	Purchase of 16,000-Litre Water Bowser	15,000,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	2,000,000
		3111499	Stall Allocation Policy for Markets & Bus Parks	2,000,000
		3110500	Construction and civil works	1,600,000
		3110599	Solarization of Slaughterhouse Borehole	1,600,000
			Sub Total Development	25,250,000
			Total S.P	30,029,000
0005	01		Environment, Culture, Recreation and Community Development	
			Environment, Culture, Recreation and Community Development - Headquarters	
		2210200	Communication, Supplies and Services	90,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	90,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,118,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	348,000
		2210302	Accommodation - Domestic Travel	290,000
		2210303	Daily Subsistence Allowance (cleansing staff during weekends&public holidays)	480,000
		2210700	Training Expense (including capacity building)	200,000
		2210799	Training Expenses - Other (Training & Capacity Building& awareness forums on environmental management)	200,000
		2211100	Office and General Supplies and Services	350,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services-	350,000
		2211200	Fuel Oil and Lubricants	1,200,000
		2211201	Refined Fuels and Lubricants	1,200,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	1,400,000
		2220101	Purchase of Tyres and other equipments wearing parts	400,000
		2220105	Routine Maintenance -Vehicles	1,000,000
			Sub Total Recurrent	4,358,000
			Development	
		3111100	Purchase of Specialised Plant, Equipment and Machinery	16,500,000
		3111120	Purchase of One Custom-Made Dump Truck (10m ³ Capacity)	16,500,000
		2211000	Specialised Materials and Supplies	3,700,000
		2211006	Purchase of Assorted Cleaning Tools & Equipment	1,900,000
		2211029	Purchase of Safety Gear for cleansing section, Revenue section -Purchase of PPEs for Cleaners	1,800,000
		2630200	Capital grants to government agencies and other levels of government	28,464,416
		2630201	Kenya Urban Support Programme II (KUSP II) Urban Development Grant (UDG)Infrastructure	28,464,416
			Sub Total Development	48,664,416
			Total S.P	53,022,416

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
			Total Recurrent	85,780,354
			Total Development	128,214,416
			Total Vote 3724	213,994,770
			VOTE 3725: MWINGI MUNICIPALITY FY 2026/2027	
0001			0201003710 P1 General Administration Planning and Support Services	-
	01		0201013710 SP.1.1 Administration, Planning & Support Services	-
		2110100	Basic Salaries - Permanent - Others	18,813,307
		2110199	Basic Salaries - Permanent Employees	18,813,307
		2110200	Basic Wages - Temporary Employees	13,000,000
		2110202	Casual Labour - Others (Market Cleaners)	13,000,000
		2110300	Personal Allowance - Paid as Part of Salary	4,555,560
		2110301	House Allowance	3,050,460
		2110314	Transport Allowance	1,505,100
		2120100	Employer Contributions to Compulsory National Social Security Schemes	2,897,020
		2120101	Employer Contributions to National Social Security Fund	1,316,855
		2120103	Employer Contribution to Staff Pensions Scheme	1,580,165
			Subtotal Mwingi Town Personnel Emoluments	39,265,887
		2210100	Utilities Supplies and Services	3,350,000
		2210101	Electricity	3,000,000
		2210102	Water and sewerage charges	350,000
		2210200	Communication, Supplies and Services	276,000
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	200,000
		2210202	Internet Connections	58,000
		2210203	Courier and Postal Services	18,000
		2210300	Domestic Travel & Subsistence & Other Transportation Costs	820,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000
		2210302	Accommodation - Domestic Travel	250,000
		2210303	Daily Subsistence Allowance	250,000
		2210500	Printing, Advertising and Information Supplies and Services	410,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000
		2210504	Advertising, Awareness and Publicity Campaigns	50,000
		2210505	Trade Shows and Exhib. (Kitui Agric. show)	250,000
		2210700	Training Expense (including capacity building)	573,900
		2210701	Travel Allowance	136,000
		2210710	Accommodation Allowance	207,900
		2210711	Tuition Fees Allowance	230,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210800	Hospitality Supplies and Services	3,650,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	150,000
		2210802	Boards, Committees, Conferences and Seminars allowances for municipality board members	3,500,000
		2211000	Specialised Materials and Supplies	1,000,000
		2211006	Purchase W/shop Tools, Spares & Equip, (S/hse tools & equipment)	500,000
		2211016	Purchase of Uniforms and Clothing - Staff & cleansing sec.	500,000
		2211100	Office and General Supplies and Services	1,300,000
		2211101	General Office Supplies (papers, pencils, forms, small off. Equip't etc)	500,000
		2211102	Supplies and Accessories for Computers and Printers	500,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Fuels and Lubricants for Transport	1,000,000
		2211300	Other Operating Expenses	260,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	60,000
		2211308	Legal Dues/ Fees, Arbitration and Compensation Payments	200,000
		2220200	Routine Maintenance - Other Assets	1,000,000
		2220201	Maintenance of Plant, Machinery and Equipment	1,000,000
			Sub-total Mwingi Town Use of Goods/Services	13,639,900
			Sub Total Recurrent	52,905,787
				-
			Development	-
		3111500	Rehabilitation of Civil Works	3,000,000
		3111599	Cabro paving works along nzeluni road	3,000,000
			Sub Total Development	3,000,000
			Totals SP	55,905,787
				-
0001		0109003710	P2 Government Buildings	-
	01	0109013710	SP.2.1 Stalled and new Government Buildings.	-
		2110100	Basic Salaries - Permanent - Others	3,797,373
		2110199	Basic Salaries - Permanent Employees	3,797,373
		2110300	Personal Allowance - Paid as Part of Salary	1,461,017
		2110301	House Allowance	945,677
		2110314	Transport Allowance	515,340
		2120100	Employer Contributions to Compulsory National Social Security Schemes	718,550
		2120101	Employer Contributions to National Social Security Fund	282,900
		2120103	Employer Contribution to Staff Pensions Scheme	435,650
			Subotal Mwingi Town Personnel Emoluments	5,976,940
		2210200	Communication, Supplies and Services	130,000
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	100,000
		2210202	Internet Connections	30,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210300	Domestic Travel & Subsistence & Other Transportation Costs	551,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	225,000
		2210302	Accommodation - Domestic Travel	210,000
		2210303	Daily Subsistence Allowance	116,000
		2210500	Printing, Advertising and Information Supplies and Services	100,000
		2210502	Publishing and Printing Services	100,000
		2210700	Training Expense (including capacity building)	445,000
		2210701	Travel Allowance	115,000
		2210710	Accommodation Allowance (ISWM)	150,000
		2210711	Tuition Fees Allowance	150,000
		2210712	Trainee Allowance (Comm. awareness on pri. Solid Waste Storage	30,000
		2210800	Hospitality Supplies and Services	300,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	200,000
		2210802	Boards, Committees, Conferences and Seminars	100,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Fuels and Lubricants for Transport	1,000,000
		2220200	Routine Maintenance - Other Assets	555,000
		2220201	Maintenance of Plant, Machinery and Equipment	555,000
			Subtotal Mwingi Town Use of Goods/Services	3,081,000
			Total Recurrent	9,057,940
				-
			Development	-
		3110500	Construction of Civil Works	4,000,000
		3110504	Other infrastructure and civil works (5th Phase of Rehabilitation of street lights)	2,000,000
		3110504	Other infrastructure and civil works (Construction of perimeter wall at slaughter house-phase 2)	2,000,000
		3110300	Refurbishment of Buildings	1,000,000
		3110302	Refurbishment of Non-Residential Buildings (General repairs and maintenance of municipality offices and other non-residential buildings)	1,000,000
			Total Development	5,000,000
			Totals SP	14,057,940
				-
0003		0207003710	P3 Urban and Metropolitan Development	-
	02	0207013710	SP.3.1 Urban Mobility and Transport	-
		2110100	Basic Salaries - Permanent - Others	2,556,200
		2110199	Basic Salaries - Permanent Employees	2,556,200
		2110300	Personal Allowance - Paid as Part of Salary	1,138,920
		2110301	House Allowance	823,455
		2110314	Transport Allowance	315,465
		2120100	Employer Contributions to Compulsory National Social Security Schemes	915,900
		2120101	Employer Contributions to National Social Security Fund	365,900

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2120103	Employer Contribution to Staff Pensions Scheme	550,000
			Subotal Mwingi Town Personnel Emoluments	4,611,020
		2210300	Domestic Travel & Subsistence & Other Transportation Costs	348,355
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	120,000
		2210302	Accommodation - Domestic Travel	130,855
		2210303	Daily Subsistence Allowance	97,500
		2210700	Training Expense (including capacity building)	290,200
		2210701	Travel Allowance	100,000
		2210703	Prod./Print of Training Materials (Staff Cap. bldg)	20,000
		2210710	Accommodation Allowance for training	60,000
		2210711	Tuition Fees Allowance	52,200
		2210712	Trainee Allowance (Community awareness on development control)	58,000
		2210800	Hospitality Supplies and Services	200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks (Hotel Catering Services	100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000
		2211200	Fuel Oil and Lubricants	1,000,000
		2211201	Refined Fuels and Lubricants for Transport	1,000,000
		2220200	Routine Maintenance - Other Assets	350,000
		2220201	Maintenance of Plant, Machinery and Equipment	350,000
		3111000	Purchase of Office Furniture and General Equipment	500,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000
		3111400	Research, Feasibility Studies, Project Preparation and Design, Project S	350,000
		3111499	Annual IDeP review as per UACA requirements	350,000
			Subotal Mwingi Town Use of Goods/Services	3,038,555
			Total Recurrent	7,649,575
				-
			Development	-
		3110200	Construction of Buildings	2,000,000
		3110299	Construct. Bldgs - Other (Construction of open air market ablution block)	2,000,000
		3110500	Construction of Civil Works	7,000,000
		3110504	Other infrastructure and civil works (Installation/repairs of solar 'Mulika Mwizi' at Kyomo/Kyethani, Waita, Kyome/Thana and Migwani wards)	4,000,000
		3110599	Other infrastructure and civil works (Construction of Slab between Mt. Sinai and Kathonzweni Secondary School gate)	3,000,000
			Total Development	9,000,000
			Totals SP	16,649,575
				-
0003	03	0207023710	SP.3.2 Safety and Emergency	-
		2210700	Training Expense (including capacity building)	230,000
		2210701	Travel Allowance	87,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210710	Accommodation Allowance (B/marking on ISWM)	79,000
		2210711	Trainee Allowance (Community awareness on disaster Management)	64,000
		2210800	Hospitality Supplies and Services	200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000
		2220200	Routine Maintenance - Other Assets	250,000
		2220201	Maintenance of Plant, Machinery and Equipment	250,000
			Subotal Mwingi Town Use of Goods/Services	680,000
			Sub Total Recurrent	680,000
			Development	-
		3110500	Construction of Civil Works	3,500,000
		3110599	Other Infrast./Civil Works (Conversion of Kyuso road street lights from electricity (grid-powered) to solar-powered system)	3,500,000
			Total Development	3,500,000
			Totals SP	4,180,000
0003	01	0207033710	SP.3.3 Urban Markets Development	-
		2210700	Training Expense (including capacity building)	180,000
		2210701	Travel Allowance	80,000
		2210710	Accommodation Allowance (B/marking on ISWM)	50,000
		2210711	Tuition Fees Allowance	50,000
			Subotal Mwingi Town Use of Goods/Services	180,000
			Total Recurrent	180,000
			Development	-
		3110500	Construction of Civil Works	2,000,000
		3110599	Other Infrast./Civil Works (Construction of open storm water drains along Kwa Mbuvi to Kwa Mukeni drift)	2,000,000
			Total Development	2,000,000
			Totals SP	2,180,000
0005		100100P.4	General Administration, Planning and Support Services	-
	01	100101	SP.4.1 Environmental Policy Management	-
		2210300	Domestic Travel & Subsistence & Other Transportation Costs	331,990
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000
		2210302	Accommodation - Domestic Travel	110,000
		2210303	Daily Subsistence Allowance	105,990
		2210700	Training Expense (including capacity building)	457,100
		2210701	Travel Allowance	184,100

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210710	Accommodation Allowance	155,000
		2210711	Tuition Fees Allowance	118,000
		2210800	Hospitality Supplies and Services	200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000
		2211000	Specialised Materials and Supplies	500,000
		2211006	Purch. tools & equip. (Purch./repair cleansing & san. tools & supplies)	500,000
		2220200	Routine Maintenance - Other Assets	245,000
		2220201	Maintenance of Plant, Machinery and Equipment	245,000
			Subtotal Mwingi Town Use of Goods/Services	1,734,090
			Total Recurrent	1,734,090
				-
			Development	-
		3110500	Construction of Civil Works	3,000,000
		3110599	Other Infrast./Civil Works (Construction of open storm water drains along Paradise Grill-Baptist Church road)	1,500,000
		3110599	Other Infrast./Civil Works (Grading (5km); Gravelling and Murraming (5km) of town roads)	1,500,000
			Total Development	3,000,000
			Totals SP	4,734,090
				-
		0706003710 P5: Devolution Services		-
0005	01	0706013710 SP.5.1 Capacity Building		-
		2210200	Communication, Supplies and Services	106,100
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	70,000
		2210202	Internet Connections	36,100
		2210300	Domestic Travel & Subsistence & Other Transportation Costs	449,445
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	178,445
		2210302	Accommodation - Domestic Travel	145,000
		2210303	Daily Subsistence Allowance	126,000
		2210500	Printing, Advertising and Information Supplies and Services	100,000
		2210502	Publishing and Printing Services	100,000
		2210700	Training Expense (including capacity building)	223,800
		2210701	Travel Allowance	84,998
		2210710	Accommodation Allowance	83,000
		2210711	Tuition Fees Allowance	55,802
			Subtotal Mwingi Town Use of Goods/Services	879,345
			Total Recurrent	879,345
				-
			Development	-
		3110500	Construction of Civil Works	4,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110599	Other Infrast./Civil Works (Installation of one highmast floodlight 'Mulika Mwizi' at Ivia Giu, near stock yard)	4,000,000
		2630200	Capital Grants to Government Agencies and other Levels of Government	21,765,280
		2630203	Kenya Urban Support Project (UDG) - World Bank (Upgrading to bitumen standard of Kiberiti-Lutune-Musila gardens Junction road)	21,765,280
			Total Development	25,765,280
			Totals SP	26,644,625
			Total Recurrent	73,086,737
			Total Development	51,265,280
			Total Vote 3725	124,352,017
			VOTE 3722: COUNTY PUBLIC SERVICE BOARD	
			Programme: 072500 P.1 General Administration, Planning and Support Services	
			Sub programme: 072501 SP. 1.1: Administration	
		2110100	Basic Salaries - Permanent Employees	43,598,222
		2110101	Basic Salaries - Civil Service	43,598,222
		2210100	Utilities Supplies and Services	350,000
		2210101	Electricity	230,000
		2210102	Water and sewerage charges	120,000
		2210200	Communication, Supplies and Services	1,100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	550,000
		2210202	Internet Connections	500,000
		2210203	Courier and Postal Services	50,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,750,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000
		2210302	Accommodation - Domestic Travel	1,750,000
		2210303	Daily Subsistence Allowance	1,100,000
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	3,900,000
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000
		2210402	Accommodation - Foreign Travel	2,700,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc...)	500,000
		2210500	Printing , Advertising and Information Supplies and Services	950,000
		2210502	Publishing and Printing Services	350,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000
		2210700	Training Expense (including capacity building)	3,242,000
		2210703	Production and Printing of Training Materials	200,000
		2210704	Hire of Training Facilities and Equipment	140,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210710	Accommodation Allowance	700,000
		2210711	Tuition Fees	500,000
		2210715	Kenya School of Government	950,000
		2210799	Training Expense - Others	752,000
		2210800	Hospitality Supplies and Services	1,978,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000
		2210802	Boards, Committees, Conferences and Seminars	1,353,000
		2211100	Office and General Supplies and Services	1,160,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000
		2211102	Supplies and Accessories for Computers and Printers	410,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000
		2211200	Fuel Oil and Lubricants	960,000
		2211201	Refined Fuels and Lubricants for Transport	960,000
		2211300	Other Operating Expenses	462,000
		2211305	Contracted Guards and Cleaning Services	375,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	900,000
		2220101	Maintenance expenses -Motor vehicle	900,000
		3111000	Purchase of Office Furniture and General Equipment	3,900,000
		3111001	Purchase of Office Furniture and Fittings	1,550,000
		3111002	Purchase of Computers, Printers and other IT Equipment	2,000,000
		3111009	Purchase of other Office Equipment	350,000
			Recurrent Total	66,250,222
			Sub Program Total	66,250,222
			DEVELOPMENT	
		3110500	Construction and Civil Works	13,750,000
		3110599	Construction of 70mtr retaining wall, 27Mtr Perimeter wall and back gate, PWD Ramp, Generator room 4*4mtr, 4 door pit latrine, Supply & installation of 40ft container	13,750,000
			Development	13,750,000
			Sub Total Programme	80,000,222
			Programme: 072600 P.2 Human Resource Management and Development	
			Sub programme: 072602 SP. 2.1: Human Resource Management	
		2210200	Communication, Supplies and Services	30,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,850,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000
		2210302	Accommodation - Domestic Travel	500,000
		2210303	Daily Subsistence Allowance	850,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210500	Printing , Advertising and Information Supplies and Services	1,150,000
		2210502	Publishing and Printing Services	500,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000
		2210700	Training Expense (including capacity building)	2,150,000
		2210701	Travel Allowance	600,000
		2210703	Production and Printing of Training Materials	50,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	400,000
		2210711	Tuition Fees	300,000
		2210715	Kenya School of Government	200,000
		2210799	Training Expense - Others	500,000
		2210800	Hospitality Supplies and Services	2,625,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000
		2210802	Boards, Committees, Conferences and Seminars	2,000,000
		2211100	Office and General Supplies and Services	820,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	620,000
		2211102	Supplies and Accessories for Computers and Printers	160,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000
		2211200	Fuel Oil and Lubricants	1,050,000
		2211201	Refined Fuels and Lubricants for Transport	1,050,000
		2211300	Other Operating Expenses	462,000
		2211305	Contracted Guards and Cleaning Services	375,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	375,000
		2220101	Maintenance expenses -Motor vehicle	375,000
		2220200	Routine maintenance- Other Assets	365,000
		2220202	Maintenance of Office Furniture and Equipment	65,000
		2220205	Maintenance of Buildings and stations-Non Residential	300,000
		3110300	Refurbishment of Buildings	500,000
		3110302	Refurbishment of Non-Residential Buildings	500,000
		3111000	Purchase of Office Furniture and General Equipment	3,850,000
		3111001	Purchase of Office Furniture and Fittings	1,550,000
		3111002	Purchase of Computers, Printers and other IT Equipment	2,100,000
		3111009	Purchase of other Office Equipment	200,000
			Totals	15,227,000
			Programme: 072600 P.2 Human Resource Management and Development	
			Sub programme: 072603 SP. 2.2: Human Resource Development	
		2210100	Utilities Supplies and Services	30,500

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		2210101	Electricity	10,000
		2210102	Water and sewerage charges	20,500
		2210200	Communication, Supplies and Services	55,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000
		2210203	Courier and Postal Services	5,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,160,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,560,000
		2210302	Accommodation - Domestic Travel	200,000
		2210303	Daily Subsistence Allowance	1,400,000
		2210500	Printing, Advertising and Information Supplies and Services	650,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000
		2210700	Training Expense (including capacity building)	1,780,000
		2210701	Travel Allowance	50,000
		2210703	Production and Printing of Training Materials	30,000
		2210704	Hire of Training Facilities and Equipment	100,000
		2210710	Accommodation Allowance	50,000
		2210711	Tuition Fees	700,000
		2210715	Kenya School of Government	250,000
		2210799	Training Expense - Others	600,000
		2210800	Hospitality Supplies and Services	1,700,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000
		2210802	Boards, Committees, Conferences and Seminars	900,000
		2211100	Office and General Supplies and Services	420,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000
		2211102	Supplies and Accessories for Computers and Printers	60,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000
		2211200	Fuel Oil and Lubricants	950,000
		2211201	Refined Fuels and Lubricants for Transport	950,000
		2211300	Other Operating Expenses	162,000
		2211305	Contracted Guards and Cleaning Services	75,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	520,000
		2220101	Maintenance expenses -Motor vehicle	520,000
		2220200	Routine maintenance- Other Assets	700,000
		2220202	Maintenance of Office Furniture and Equipment	300,000
		2220205	Maintenance of Buildings and stations-Non Residential	200,000
		2220210	Maintenance of Computers, Software, and Networks	200,000
		3110300	Refurbishment of Buildings	500,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110302	Refurbishment of Non-Residential Buildings	500,000
		3111000	Purchase of Office Furniture and General Equipment	3,230,000
		3111002	Purchase of Computers, Printers and other IT Equipment	2,200,000
		3111009	Purchase of other Office Equipment	1,030,000
			Totals	13,857,500
			Programme: 072700 P.3 Governance and County Values	
			Sub programme: 072702 SP. 3.1: Ethics, Governance and County value	
		2210200	Communication, Supplies and Services	110,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000
		2210202	Internet Connections	35,000
		2210203	Courier and Postal Services	5,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	1,035,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000
		2210302	Accommodation - Domestic Travel	700,000
		2210303	Daily Subsistence Allowance	235,000
		2210500	Printing, Advertising and Information Supplies and Services	700,000
		2210502	Publishing and Printing Services	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000
		2210700	Training Expense (including capacity building)	3,313,000
		2210701	Travel Allowance	500,000
		2210703	Production and Printing of Training Materials	30,000
		2210704	Hire of Training Facilities and Equipment	75,000
		2210710	Accommodation Allowance	100,000
		2210711	Tuition Fees	300,000
		2210715	Kenya School of Government	1,250,000
		2210799	Training Expense - Others	1,058,000
		2210800	Hospitality Supplies and Services	2,603,006
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000
		2210802	Boards, Committees, Conferences and Seminars	1,978,006
		2211100	Office and General Supplies and Services	100,000
		2211102	Supplies and Accessories for Computers and Printers	100,000
		2211200	Fuel Oil and Lubricants	1,050,000
		2211201	Refined Fuels and Lubricants for Transport	1,050,000
		2211300	Other Operating Expenses	87,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipment	500,000
		2220101	Maintenance expenses -Motor vehicle	500,000
		3110700	Purchase of Vehicles and Other Transport Equipment	12,000,000

Head	Sub-Head	Item Code	Item Description	Budget Estimates 2026/27
		3110701	Purchase of motor vehicle	12,000,000
		3111000	Purchase of Office Furniture and General Equipment	2,493,140
		3111002	Purchase of Computers, Printers and other IT Equipment	2,493,140
			Totals	23,991,146
			Total Recurrent	119,325,868
			Total Development	13,750,000
			Total Vote 3722	133,075,868
			VOTE 3723: COUNTY ASSEMBLY SERVICE BOARD	
			Total Recurrent	1,007,699,946
			Total Development	100,000,000
			Total Vote 3723	1,107,699,946
			TOTAL RECURRENT	8,566,144,397
			TOTAL DEVELOPMENT	4,196,571,495
			TOTAL COUNTY EXECUTIVE	12,762,715,892
			COUNTY ASSEMBLY	1,107,699,946
			TOTAL COUNTY BUDGET	13,870,415,838
			RESOURCE ENVELOPE	13,797,020,148
			SURPLUS/DEFICIT	(73,395,690)